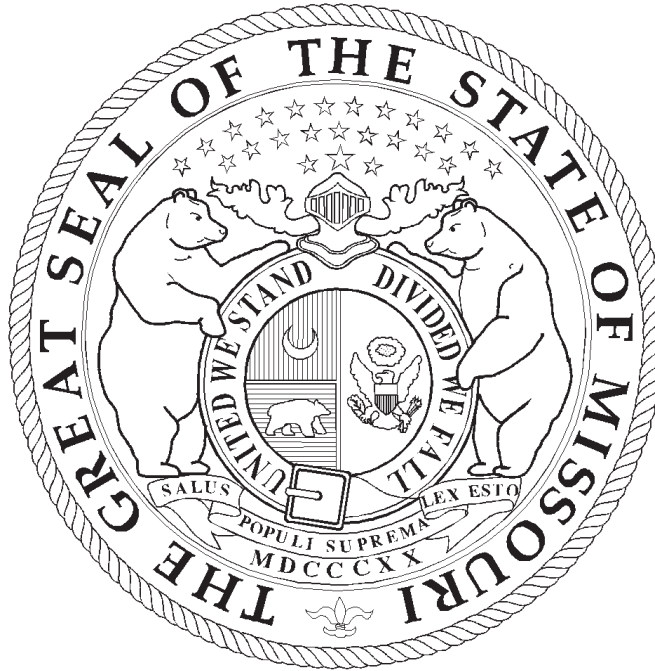


STATE OF MISSOURI



STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN

ACTUAL 2021

OFFICE OF ADMINISTRATION
DIVISION OF ACCOUNTING

CERTIFICATION FOR THE

STATE OF MISSOURI

STATEWIDE COST ALLOCATION PLAN

Certification by the Responsible Official

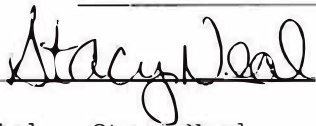
This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

- (1) All costs included in this fiscal year 2021 proposal to establish cost allocations or billings for fiscal year 2023 are allowable in accordance with the requirements of 2 CFR Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of cost have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit State of Missouri

Signature



Name of Official Stacy Neal

Title Director, Division of Accounting

Date of Execution March 24, 2022

STATE OF MISSOURI
STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN
ACTUAL 2021

Table of Contents

Scope of Plan.....	i
Fixed Costs for Use in Fiscal Year 2023.....	Page 1
Calculation of Roll-Forward Adjustments.....	Page 3
Actual Cost Allocations for Fiscal Year 2021.....	Tab I
Carry-Forward Allocations for Fiscal Year 2021.....	Tab II

STATE OF MISSOURI
STATEWIDE COST ALLOCATION PLAN

Scope of Plan

The Missouri Statewide Cost Allocation Plan is an annual report prepared by the Office of Administration, Division of Accounting. The procedures and guidelines for the preparation of this report are contained in 2 CFR Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." The plan provides an actual allocation of state central service indirect costs with a roll-forward adjustment to provide a fixed allocation for each state agency for Fiscal Year 2023.

The fixed allocations for the Fiscal Year 2023 Missouri Statewide Cost Allocation Plan have been calculated by subtracting the Actual Fiscal Year 2019 allocations from the Actual Fiscal Year 2021 carry-forward allocations and adding the differences back to the Actual Fiscal Year 2021 allocations.

The cost pools included in this plan are as follows:

- Office of Administration - Building Depreciation
- Office of Administration - Insurance
- Office of Administration - Workers' Compensation
- Office of Administration - Budget & Planning
- Office of Administration - Accounting & Payroll
- Office of Administration - Personnel
- Office of Administration - Purchasing
- Office of Administration - General Services
- Office of the State Treasurer - Disbursements
- Office of the Secretary of State - Records Management
- Department of Public Safety - Security
- Department of Revenue - Cashier

For all cost pools included in this plan, only the costs incurred from state funds have been allocated. Federal fund expenditures have not been included in the original total cost for each cost pool. Allocations have been made to state agencies regardless of their eligibility for reimbursement of central administrative indirect costs.

This plan was prepared by the Office of Administration, Division of Accounting. All inquiries should be directed to Ms. Jessica Prater, Division of Accounting at (573) 526-6418.

STATE OF MISSOURI
FIXED COSTS FOR USE IN FY 2023
BASED ON FY 2021 ACTUAL COSTS WITH CARRY-FORWARD

Page 1

	BUILDING DEPRECIATION	INSURANCE (1)	WORKERS' COMPENSATION	BUDGET & PLANNING	ACCOUNTING & PAYROLL	PERSONNEL	PURCHASING
LEGISLATURE	901,502	327	7,971	---	81,492	55,580	---
JUDICIARY	114,534	1,994	1,772,311	54,884	303,888	340,352	---
GOVERNOR	60,812	11	52,125	61,092	3,851	2,200	(30)
LT GOVERNOR	16,313	15	---	9,066	10,613	2,168	16
AUDITOR	83,338	45	---	8,995	3,865	8,067	575
ATTORNEY GENERAL	210,321	190	(134,132)	10,819	34,443	31,987	12,670
AGRICULTURE	142,436	(59)	241,480	81,756	70,057	31,544	(239)
INSURANCE	338,753	489	803	167,378	50,177	94,537	7,899
CONSERVATION	---	842	---	32,489	206,104	145,613	125,715
ECONOMIC DEVELOPMENT	48,840	(770)	(38,905)	76,755	(17,517)	(22,428)	(11,190)
EDUCATION	181,043	887	573,977	125,759	780,464	165,876	299,823
HIGHER ED	219,197	(269)	---	82,420	60,591	48,481	(6,084)
HEALTH	919,798	925	14,414	15,376	288,225	160,930	304,224
HIGHWAYS	---	2,560	---	52,373	746,040	441,235	---
LABOR	133,127	326	34,213	18,495	741,346	55,520	9,479
MENTAL HEALTH	84,127	6,625	10,142,837	68,218	450,203	688,572	167,431
NATURAL RESOURCES	523,123	1,335	624,881	82,390	166,217	133,373	17,784
PUBLIC SAFETY	313,748	63,860	1,071,754	129,759	545,539	496,802	125,715
SOCIAL SERVICES	906,479	3,262	1,462,071	285,925	501,597	514,306	1,272,624
CORRECTIONS	162,094	3,551	10,353,531	68,148	415,190	673,045	652,647
TOTAL	5,359,585	86,146	26,179,331	1,432,097	5,442,385	4,067,760	2,979,059

Notes:

(1) Administration of auto self-insurance program, aircraft liability insurance, surety bonds, and specific employee bonds.

STATE OF MISSOURI
 FIXED COSTS FOR USE IN FY 2023
 BASED ON FY 2021 ACTUAL COSTS WITH CARRY-FORWARD

	GENERAL SERVICES (2)	TREASURER DISBURSEMENTS	RECORDS MANAGEMENT	SECURITY	REVENUE CASHIER	FIXED FY 23
LEGISLATURE	12,732	3,228	16,834	186,218	1,160	1,267,044
JUDICIARY	77,919	15,333	1,038,660	26,661	6,780	3,753,316
GOVERNOR	497	140	(691)	8,528	162	188,697
LT GOVERNOR	516	292	96	2,686	21	41,802
AUDITOR	1,823	303	13,292	28,335	189	148,827
ATTORNEY GENERAL	7,360	1,529	1,288,144	86,007	514	1,549,852
AGRICULTURE	7,155	2,073	10,528	957	308	587,996
INSURANCE	22,105	3,127	131,588	226,009	60	1,042,925
CONSERVATION	33,208	7,901	5,756	---	2,859	560,487
ECONOMIC DEVELOPMENT	(6,377)	(1,261)	18,723	(65,080)	605	(18,605)
EDUCATION	37,317	17,947	48,648	131,390	93,133	2,456,264
HIGHER ED	11,704	2,532	44,833	96,201	19,161	578,767
HEALTH	36,974	9,841	225,509	42,390	11,756	2,030,362
HIGHWAYS	100,701	26,712	14,755	169,750	14,121	1,568,247
LABOR	12,711	15,008	247,329	144,230	(3)	1,411,781
MENTAL HEALTH	158,175	24,917	366,474	768	29,255	12,187,602
NATURAL RESOURCES	30,242	6,785	236,849	142,468	2,979	1,968,426
PUBLIC SAFETY	114,246	22,081	387,142	45,671	9,681	3,325,998
SOCIAL SERVICES	117,227	71,203	757,062	142,422	64,892	6,099,070
CORRECTIONS	151,504	29,153	1,618,676	(337)	19,939	14,147,141
TOTAL	927,739	258,844	6,470,207	1,415,274	277,572	54,895,999

Notes:

(2) Risk management administration and administrative services to the Office of Administration.

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 3

BUILDING DEPRECIATION	2021 CARRY-FORWARD	2019 ACTUAL	CARRY-FORWARD ADJUSTMENT	2021 ACTUAL	FIXED FY 23
LEGISLATURE	765,719	629,936	135,783	765,719	901,502
JUDICIARY	114,411	114,288	123	114,411	114,534
GOVERNOR	56,105	51,398	4,707	56,105	60,812
LT GOVERNOR	14,056	11,799	2,257	14,056	16,313
AUDITOR	74,390	65,442	8,948	74,390	83,338
ATTORNEY GENERAL	208,073	205,825	2,248	208,073	210,321
AGRICULTURE	141,603	140,770	833	141,603	142,436
INSURANCE	315,127	291,501	23,626	315,127	338,753
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	116,385	183,930	(67,545)	116,385	48,840
EDUCATION	178,253	175,463	2,790	178,253	181,043
HIGHER ED	122,097	24,997	97,100	122,097	219,197
HEALTH	918,656	917,514	1,142	918,656	919,798
HIGHWAYS	---	---	---	---	---
LABOR	132,366	131,605	761	132,366	133,127
MENTAL HEALTH	83,650	83,173	477	83,650	84,127
NATURAL RESOURCES	518,615	514,107	4,508	518,615	523,123
PUBLIC SAFETY	292,039	270,330	21,709	292,039	313,748
SOCIAL SERVICES	883,162	859,845	23,317	883,162	906,479
CORRECTIONS	161,274	160,454	820	161,274	162,094
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TOTAL	5,095,981	4,832,377	263,604	5,095,981	5,359,585
	=====	=====	=====	=====	=====

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 4

INSURANCE	2021 CARRY-FORWARD	2019 ACTUAL	CARRY-FORWARD ADJUSTMENT	2021 ACTUAL	FIXED FY 23
LEGISLATURE	368	409	(41)	368	327
JUDICIARY	2,263	2,532	(269)	2,263	1,994
GOVERNOR	16	21	(5)	16	11
LT GOVERNOR	10	5	5	10	15
AUDITOR	59	73	(14)	59	45
ATTORNEY GENERAL	204	218	(14)	204	190
AGRICULTURE	306	671	(365)	306	(59)
INSURANCE	666	843	(177)	666	489
CONSERVATION	997	1,152	(155)	997	842
ECONOMIC DEVELOPMENT	135	1,040	(905)	135	(770)
EDUCATION	1,249	1,611	(362)	1,249	887
HIGHER ED	420	1,109	(689)	420	(269)
HEALTH	1,039	1,153	(114)	1,039	925
HIGHWAYS	3,005	3,450	(445)	3,005	2,560
LABOR	369	412	(43)	369	326
MENTAL HEALTH	5,935	5,245	690	5,935	6,625
NATURAL RESOURCES	1,275	1,215	60	1,275	1,335
PUBLIC SAFETY	54,789	45,718	9,071	54,789	63,860
SOCIAL SERVICES	4,315	5,368	(1,053)	4,315	3,262
CORRECTIONS	5,344	7,137	(1,793)	5,344	3,551
	-----	-----	-----	-----	-----
TOTAL	82,764	79,382	3,382	82,764	86,146
	=====	=====	=====	=====	=====

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 5

WORKERS' COMP	2021 CARRY-FORWARD	2019 ACTUAL	CARRY-FORWARD ADJUSTMENT	2021 ACTUAL	FIXED FY 23
LEGISLATURE	6,080	4,189	1,891	6,080	7,971
JUDICIARY	1,402,968	1,033,625	369,343	1,402,968	1,772,311
GOVERNOR	52,969	53,813	(844)	52,969	52,125
LT GOVERNOR	---	---	---	---	---
AUDITOR	---	---	---	---	---
ATTORNEY GENERAL	5,936	146,004	(140,068)	5,936	(134,132)
AGRICULTURE	133,045	24,610	108,435	133,045	241,480
INSURANCE	8,740	16,677	(7,937)	8,740	803
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	37,399	113,703	(76,304)	37,399	(38,905)
EDUCATION	918,019	1,262,061	(344,042)	918,019	573,977
HIGHER ED	---	---	---	---	---
HEALTH	135,753	257,092	(121,339)	135,753	14,414
HIGHWAYS	---	---	---	---	---
LABOR	98,265	162,317	(64,052)	98,265	34,213
MENTAL HEALTH	9,687,959	9,233,081	454,878	9,687,959	10,142,837
NATURAL RESOURCES	565,599	506,317	59,282	565,599	624,881
PUBLIC SAFETY	1,629,931	2,188,108	(558,177)	1,629,931	1,071,754
SOCIAL SERVICES	1,873,999	2,285,927	(411,928)	1,873,999	1,462,071
CORRECTIONS	11,991,971	13,630,411	(1,638,440)	11,991,971	10,353,531
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TOTAL	28,548,633	30,917,935	(2,369,302)	28,548,633	26,179,331
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STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 6

BUDGET & PLANNING	2021 CARRY-FORWARD	2019 ACTUAL	CARRY-FORWARD ADJUSTMENT	2021 ACTUAL	FIXED FY 23
LEGISLATURE	---	---	---	---	---
JUDICIARY	46,515	38,146	8,369	46,515	54,884
GOVERNOR	61,830	62,568	(738)	61,830	61,092
LT GOVERNOR	6,829	4,592	2,237	6,829	9,066
AUDITOR	5,330	1,665	3,665	5,330	8,995
ATTORNEY GENERAL	7,554	4,289	3,265	7,554	10,819
AGRICULTURE	65,451	49,146	16,305	65,451	81,756
INSURANCE	95,875	24,372	71,503	95,875	167,378
CONSERVATION	21,265	10,041	11,224	21,265	32,489
ECONOMIC DEVELOPMENT	77,558	78,361	(803)	77,558	76,755
EDUCATION	125,573	125,387	186	125,573	125,759
HIGHER ED	71,712	61,004	10,708	71,712	82,420
HEALTH	46,515	77,654	(31,139)	46,515	15,376
HIGHWAYS	46,824	41,275	5,549	46,824	52,373
LABOR	58,570	98,645	(40,075)	58,570	18,495
MENTAL HEALTH	73,264	78,310	(5,046)	73,264	68,218
NATURAL RESOURCES	68,039	53,688	14,351	68,039	82,390
PUBLIC SAFETY	127,901	126,043	1,858	127,901	129,759
SOCIAL SERVICES	236,763	187,601	49,162	236,763	285,925
CORRECTIONS	68,814	69,480	(666)	68,814	68,148
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TOTAL	1,312,182	1,192,267	119,915	1,312,182	1,432,097
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STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 7

ACCOUNTING & PAYROLL	2021 CARRY-FORWARD	2019 ACTUAL	CARRY-FORWARD ADJUSTMENT	2021 ACTUAL	FIXED FY 23
LEGISLATURE	57,237	32,982	24,255	57,237	81,492
JUDICIARY	245,576	187,264	58,312	245,576	303,888
GOVERNOR	2,959	2,067	892	2,959	3,851
LT GOVERNOR	5,493	373	5,120	5,493	10,613
AUDITOR	4,596	5,327	(731)	4,596	3,865
ATTORNEY GENERAL	29,466	24,489	4,977	29,466	34,443
AGRICULTURE	57,387	44,717	12,670	57,387	70,057
INSURANCE	39,591	29,005	10,586	39,591	50,177
CONSERVATION	164,100	122,096	42,004	164,100	206,104
ECONOMIC DEVELOPMENT	13,606	44,729	(31,123)	13,606	(17,517)
EDUCATION	600,112	419,760	180,352	600,112	780,464
HIGHER ED	35,651	10,711	24,940	35,651	60,591
HEALTH	224,911	161,597	63,314	224,911	288,225
HIGHWAYS	570,060	394,080	175,980	570,060	746,040
LABOR	528,148	314,950	213,198	528,148	741,346
MENTAL HEALTH	377,440	304,677	72,763	377,440	450,203
NATURAL RESOURCES	136,761	107,305	29,456	136,761	166,217
PUBLIC SAFETY	422,462	299,385	123,077	422,462	545,539
SOCIAL SERVICES	461,184	420,771	40,413	461,184	501,597
CORRECTIONS	365,998	316,806	49,192	365,998	415,190
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TOTAL	4,342,738	3,243,091	1,099,647	4,342,738	5,442,385
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STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 8

PERSONNEL	2021 CARRY-FORWARD	2019 ACTUAL	CARRY-FORWARD ADJUSTMENT	2021 ACTUAL	FIXED FY 23
LEGISLATURE	53,058	50,536	2,522	53,058	55,580
JUDICIARY	326,550	312,748	13,802	326,550	340,352
GOVERNOR	2,379	2,558	(179)	2,379	2,200
LT GOVERNOR	1,394	620	774	1,394	2,168
AUDITOR	8,529	8,991	(462)	8,529	8,067
ATTORNEY GENERAL	29,441	26,895	2,546	29,441	31,987
AGRICULTURE	32,475	33,406	(931)	32,475	31,544
INSURANCE	76,102	57,667	18,435	76,102	94,537
CONSERVATION	143,921	142,229	1,692	143,921	145,613
ECONOMIC DEVELOPMENT	19,518	61,464	(41,946)	19,518	(22,428)
EDUCATION	180,250	194,624	(14,374)	180,250	165,876
HIGHER ED	26,488	4,495	21,993	26,488	48,481
HEALTH	149,990	139,050	10,940	149,990	160,930
HIGHWAYS	433,650	426,065	7,585	433,650	441,235
LABOR	53,222	50,924	2,298	53,222	55,520
MENTAL HEALTH	642,849	597,126	45,723	642,849	688,572
NATURAL RESOURCES	137,607	141,841	(4,234)	137,607	133,373
PUBLIC SAFETY	459,728	422,654	37,074	459,728	496,802
SOCIAL SERVICES	510,490	506,674	3,816	510,490	514,306
CORRECTIONS	731,004	788,963	(57,959)	731,004	673,045
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TOTAL	4,018,645	3,969,530	49,115	4,018,645	4,067,760
	=====	=====	=====	=====	=====

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 9

PURCHASING	2021 CARRY-FORWARD	2019 ACTUAL	CARRY-FORWARD ADJUSTMENT	2021 ACTUAL	FIXED FY 23
LEGISLATURE	---	---	---	---	---
JUDICIARY	---	---	---	---	---
GOVERNOR	5	40	(35)	5	(30)
LT GOVERNOR	8	---	8	8	16
AUDITOR	1,170	1,765	(595)	1,170	575
ATTORNEY GENERAL	8,818	4,966	3,852	8,818	12,670
AGRICULTURE	4,976	10,191	(5,215)	4,976	(239)
INSURANCE	6,430	4,961	1,469	6,430	7,899
CONSERVATION	99,963	74,211	25,752	99,963	125,715
ECONOMIC DEVELOPMENT	16,521	44,232	(27,711)	16,521	(11,190)
EDUCATION	301,823	303,823	(2,000)	301,823	299,823
HIGHER ED	11,679	29,442	(17,763)	11,679	(6,084)
HEALTH	282,674	261,124	21,550	282,674	304,224
HIGHWAYS	---	---	---	---	---
LABOR	6,462	3,445	3,017	6,462	9,479
MENTAL HEALTH	155,511	143,591	11,920	155,511	167,431
NATURAL RESOURCES	19,174	20,564	(1,390)	19,174	17,784
PUBLIC SAFETY	157,852	189,989	(32,137)	157,852	125,715
SOCIAL SERVICES	1,146,332	1,020,040	126,292	1,146,332	1,272,624
CORRECTIONS	672,518	692,389	(19,871)	672,518	652,647
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TOTAL	2,891,916	2,804,773	87,143	2,891,916	2,979,059
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STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 10

GENERAL SERVICES	2021 CARRY-FORWARD	2019 ACTUAL	CARRY-FORWARD ADJUSTMENT	2021 ACTUAL	FIXED FY 23
LEGISLATURE	12,884	13,036	(152)	12,884	12,732
JUDICIARY	79,296	80,673	(1,377)	79,296	77,919
GOVERNOR	578	659	(81)	578	497
LT GOVERNOR	338	160	178	338	516
AUDITOR	2,071	2,319	(248)	2,071	1,823
ATTORNEY GENERAL	7,149	6,938	211	7,149	7,360
AGRICULTURE	7,886	8,617	(731)	7,886	7,155
INSURANCE	18,480	14,855	3,625	18,480	22,105
CONSERVATION	34,948	36,688	(1,740)	34,948	33,208
ECONOMIC DEVELOPMENT	4,739	15,855	(11,116)	4,739	(6,377)
EDUCATION	43,770	50,223	(6,453)	43,770	37,317
HIGHER ED	6,432	1,160	5,272	6,432	11,704
HEALTH	36,421	35,868	553	36,421	36,974
HIGHWAYS	105,302	109,903	(4,601)	105,302	100,701
LABOR	12,923	13,135	(212)	12,923	12,711
MENTAL HEALTH	156,102	154,029	2,073	156,102	158,175
NATURAL RESOURCES	33,415	36,588	(3,173)	33,415	30,242
PUBLIC SAFETY	111,635	109,024	2,611	111,635	114,246
SOCIAL SERVICES	123,962	130,697	(6,735)	123,962	117,227
CORRECTIONS	177,508	203,512	(26,004)	177,508	151,504
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TOTAL	975,839	1,023,939	(48,100)	975,839	927,739
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STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 11

TREASURER DISBURSEMENTS	2021 CARRY-FORWARD	2019 ACTUAL	CARRY-FORWARD ADJUSTMENT	2021 ACTUAL	FIXED FY 23
LEGISLATURE	2,600	1,972	628	2,600	3,228
JUDICIARY	13,476	11,619	1,857	13,476	15,333
GOVERNOR	127	114	13	127	140
LT GOVERNOR	157	22	135	157	292
AUDITOR	322	341	(19)	322	303
ATTORNEY GENERAL	1,414	1,299	115	1,414	1,529
AGRICULTURE	2,090	2,107	(17)	2,090	2,073
INSURANCE	2,442	1,757	685	2,442	3,127
CONSERVATION	7,202	6,503	699	7,202	7,901
ECONOMIC DEVELOPMENT	593	2,447	(1,854)	593	(1,261)
EDUCATION	17,150	16,353	797	17,150	17,947
HIGHER ED	1,482	432	1,050	1,482	2,532
HEALTH	8,815	7,789	1,026	8,815	9,841
HIGHWAYS	23,613	20,514	3,099	23,613	26,712
LABOR	13,082	11,156	1,926	13,082	15,008
MENTAL HEALTH	22,605	20,293	2,312	22,605	24,917
NATURAL RESOURCES	6,350	5,915	435	6,350	6,785
PUBLIC SAFETY	19,564	17,047	2,517	19,564	22,081
SOCIAL SERVICES	63,483	55,763	7,720	63,483	71,203
CORRECTIONS	27,083	25,013	2,070	27,083	29,153
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TOTAL	233,650	208,456	25,194	233,650	258,844
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STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 12

RECORDS MANAGEMENT	2021 CARRY-FORWARD	2019 ACTUAL	CARRY-FORWARD ADJUSTMENT	2021 ACTUAL	FIXED FY 23
LEGISLATURE	15,885	14,936	949	15,885	16,834
JUDICIARY	888,121	737,582	150,539	888,121	1,038,660
GOVERNOR	1,046	2,783	(1,737)	1,046	(691)
LT GOVERNOR	87	78	9	87	96
AUDITOR	16,322	19,352	(3,030)	16,322	13,292
ATTORNEY GENERAL	1,140,744	993,344	147,400	1,140,744	1,288,144
AGRICULTURE	11,961	13,394	(1,433)	11,961	10,528
INSURANCE	138,316	145,044	(6,728)	138,316	131,588
CONSERVATION	5,145	4,534	611	5,145	5,756
ECONOMIC DEVELOPMENT	43,702	68,681	(24,979)	43,702	18,723
EDUCATION	63,192	77,736	(14,544)	63,192	48,648
HIGHER ED	39,299	33,765	5,534	39,299	44,833
HEALTH	202,453	179,397	23,056	202,453	225,509
HIGHWAYS	16,583	18,411	(1,828)	16,583	14,755
LABOR	239,935	232,541	7,394	239,935	247,329
MENTAL HEALTH	310,889	255,304	55,585	310,889	366,474
NATURAL RESOURCES	205,869	174,889	30,980	205,869	236,849
PUBLIC SAFETY	343,110	299,078	44,032	343,110	387,142
SOCIAL SERVICES	881,566	1,006,070	(124,504)	881,566	757,062
CORRECTIONS	1,354,769	1,090,862	263,907	1,354,769	1,618,676
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TOTAL	5,918,994	5,367,781	551,213	5,918,994	6,470,207
	=====	=====	=====	=====	=====

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 13

SECURITY	2021 CARRY-FORWARD	2019 ACTUAL	CARRY-FORWARD ADJUSTMENT	2021 ACTUAL	FIXED FY 23
LEGISLATURE	164,905	143,592	21,313	164,905	186,218
JUDICIARY	26,139	25,617	522	26,139	26,661
GOVERNOR	9,994	11,460	(1,466)	9,994	8,528
LT GOVERNOR	2,691	2,696	(5)	2,691	2,686
AUDITOR	28,830	29,325	(495)	28,830	28,335
ATTORNEY GENERAL	76,879	67,751	9,128	76,879	86,007
AGRICULTURE	1,153	1,349	(196)	1,153	957
INSURANCE	149,914	73,819	76,095	149,914	226,009
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	39,593	144,266	(104,673)	39,593	(65,080)
EDUCATION	116,087	100,784	15,303	116,087	131,390
HIGHER ED	58,044	19,887	38,157	58,044	96,201
HEALTH	40,745	39,100	1,645	40,745	42,390
HIGHWAYS	176,053	182,356	(6,303)	176,053	169,750
LABOR	120,316	96,402	23,914	120,316	144,230
MENTAL HEALTH	384	---	384	384	768
NATURAL RESOURCES	126,851	111,234	15,617	126,851	142,468
PUBLIC SAFETY	62,273	78,875	(16,602)	62,273	45,671
SOCIAL SERVICES	137,614	132,806	4,808	137,614	142,422
CORRECTIONS	---	337	(337)	---	(337)
	-----	-----	-----	-----	-----
TOTAL	1,338,465	1,261,656	76,809	1,338,465	1,415,274
	=====	=====	=====	=====	=====

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 14

REVENUE CASHIER	2021 CARRY-FORWARD	2019 ACTUAL	CARRY-FORWARD ADJUSTMENT	2021 ACTUAL	FIXED FY 23
LEGISLATURE	1,048	936	112	1,048	1,160
JUDICIARY	6,267	5,754	513	6,267	6,780
GOVERNOR	188	214	(26)	188	162
LT GOVERNOR	18	15	3	18	21
AUDITOR	180	171	9	180	189
ATTORNEY GENERAL	457	400	57	457	514
AGRICULTURE	265	222	43	265	308
INSURANCE	32	4	28	32	60
CONSERVATION	2,713	2,567	146	2,713	2,859
ECONOMIC DEVELOPMENT	499	393	106	499	605
EDUCATION	87,429	81,725	5,704	87,429	93,133
HIGHER ED	19,681	20,201	(520)	19,681	19,161
HEALTH	10,634	9,512	1,122	10,634	11,756
HIGHWAYS	12,050	9,979	2,071	12,050	14,121
LABOR	131	265	(134)	131	(3)
MENTAL HEALTH	25,097	20,939	4,158	25,097	29,255
NATURAL RESOURCES	2,823	2,667	156	2,823	2,979
PUBLIC SAFETY	10,964	12,247	(1,283)	10,964	9,681
SOCIAL SERVICES	55,315	45,738	9,577	55,315	64,892
CORRECTIONS	18,484	17,029	1,455	18,484	19,939
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TOTAL	254,275	230,978	23,297	254,275	277,572
	=====	=====	=====	=====	=====

STATE OF MISSOURI
CENTRAL SERVICE COST ALLOCATION PLAN
TABLE OF CONTENTS

	<u>SCHEDULE</u>
SUMMARY DATA	A.001
BUILDING DEPRECIATION	
Nature and Extent of Services	1
Total Costs to be Allocated	1.2
Costs to be Allocated by Activity (Cost Pool)	1.3
Detail Activity Allocation - Ag Feed/Seed Lab	1.4.1
Detail Activity Allocation - Broadway	1.4.2
Detail Activity Allocation - Capitol	1.4.3
Detail Activity Allocation - D & C Warehouse	1.4.4
Detail Activity Allocation - DEQ Lab	1.4.5
Detail Activity Allocation - Health Lab	1.4.6
Detail Activity Allocation - Fletcher Daniels	1.4.7
Detail Activity Allocation - Howerton	1.4.8
Detail Activity Allocation - Jefferson.	1.4.9
Detail Activity Allocation - Kirkpatrick Information Center ..	1.4.10
Detail Activity Allocation - Lewis & Clark	1.4.11
Detail Activity Allocation - Mill Creek	1.4.12
Detail Activity Allocation - Mo. Blvd	1.4.13
Detail Activity Allocation - National Guard Complex	1.4.14
Detail Activity Allocation - Penrose Family Center	1.4.15
Detail Activity Allocation - Professional Registration	1.4.16
Detail Activity Allocation - Springfield	1.4.17
Detail Activity Allocation - St. Joseph	1.4.18
Detail Activity Allocation - Supreme Court	1.4.19
Detail Activity Allocation - Truman	1.4.20
Detail Activity Allocation - Wainwright	1.4.21
Cost Allocation Summary	1.5
EQUIPMENT DEPRECIATION	
Nature and Extent of Services	2
Total Costs to be Allocated	2.2
Costs to be Allocated by Activity (Cost Pool)	2.3
Detail Activity Allocation - Equipment Depreciation	2.4.1
Cost Allocation Summary	2.5
RETIREMENT/GROUP INSURANCE	
Nature and Extent of Services	3
Total Costs to be Allocated	3.2
Costs to be Allocated by Activity (Cost Pool)	3.3
Detail Activity Allocation - Retirement/Group Insurance	3.4.1
Cost Allocation Summary	3.5

STATE OF MISSOURI
CENTRAL SERVICE COST ALLOCATION PLAN
TABLE OF CONTENTS (CONTINUED)

	<u>SCHEDULE</u>
OASDHI	
Nature and Extent of Services	4
Total Costs to be Allocated	4.2
Costs to be Allocated by Activity (Cost Pool)	4.3
Detail Activity Allocation - OASDHI	4.4.1
Cost Allocation Summary	4.5
BUILDING RENTAL	
Nature and Extent of Services	5
Total Costs to be Allocated	5.2
Costs to be Allocated by Activity (Cost Pool)	5.3
Detail Activity Allocation - Building Rental	5.4.1
Cost Allocation Summary	5.5
WORKERS' COMPENSATION	
Nature and Extent of Services	6
Total Costs to be Allocated	6.2
Costs to be Allocated by Activity (Cost Pool)	6.3
Detail Activity Allocation - Workers' Compensation	6.4.1
Cost Allocation Summary	6.5
UNEMPLOYMENT COMPENSATION	
Nature and Extent of Services	7
Total Costs to be Allocated	7.2
Costs to be Allocated by Activity (Cost Pool)	7.3
Detail Activity Allocation - Unemployment Compensation	7.4.1
Cost Allocation Summary	7.5
INSURANCE	
Nature and Extent of Services	8
Total Costs to be Allocated	8.2
Costs to be Allocated by Activity (Cost Pool)	8.3
Detail Activity Allocation - Auto Claim	8.4.1
Detail Activity Allocation - Aircraft Liability	8.4.2
Detail Activity Allocation - Surety Bonds	8.4.3
Detail Activity Allocation - Specific Bonds	8.4.4
Cost Allocation Summary	8.5
COMMISSIONER OF ADMINISTRATION	
Nature and Extent of Services	9
Total Costs to be Allocated	9.2
Costs to be Allocated by Activity (Cost Pool)	9.3
Detail Activity Allocation - Departmental	9.4.1
Detail Activity Allocation - General Government	9.4.2
Cost Allocation Summary	9.5

STATE OF MISSOURI
CENTRAL SERVICE COST ALLOCATION PLAN
TABLE OF CONTENTS (CONTINUED)

	<u>SCHEDULE</u>
INFORMATION TECHNOLOGY SERVICES	
Nature and Extent of Services	10
Total Costs to be Allocated	10.2
Costs to be Allocated by Activity (Cost Pool)	10.3
Detail Activity Allocation - Section II	10.4.1
Cost Allocation Summary	10.5
BUDGET AND PLANNING	
Nature and Extent of Services	11
Total Costs to be Allocated	11.2
Costs to be Allocated by Activity (Cost Pool)	11.3
Detail Activity Allocation - Budget & Planning	11.4.1
Detail Activity Allocation - Census 2020	11.4.2
Detail Activity Allocation - General Government	11.4.3
Cost Allocation Summary	11.5
ACCOUNTING	
Nature and Extent of Services	12
Total Costs to be Allocated	12.2
Costs to be Allocated by Activity (Cost Pool)	12.3
Detail Activity Allocation - Payroll	12.4.1
Detail Activity Allocation - Accounting	12.4.2
Detail Activity Allocation - General Government	12.4.3
Cost Allocation Summary	12.5
FACILITES MANAGEMENT, DESIGN AND CONSTRUCTION	
Nature and Extent of Services	13
Total Costs to be Allocated	13.2
Costs to be Allocated by Activity (Cost Pool)	13.3
Detail Activity Allocation - Section II	13.4.1
Cost Allocation Summary	13.5
PERSONNEL	
Nature and Extent of Services	14
Total Costs to be Allocated	14.2
Costs to be Allocated by Activity (Cost Pool)	14.3
Detail Activity Allocation - Personnel Services	14.4.1
Detail Activity Allocation - HR Call Center	14.4.2
Detail Activity Allocation - Section II	14.4.3
Cost Allocation Summary	14.5
PURCHASING	
Nature and Extent of Services	15
Total Costs to be Allocated	15.2
Costs to be Allocated by Activity (Cost Pool)	15.3
Detail Activity Allocation - Operating	15.4.1
Cost Allocation Summary	15.5

STATE OF MISSOURI
CENTRAL SERVICE COST ALLOCATION PLAN
TABLE OF CONTENTS (CONTINUED)

	<u>SCHEDULE</u>
GENERAL SERVICES	
Nature and Extent of Services	16
Total Costs to be Allocated	16.2
Costs to be Allocated by Activity (Cost Pool)	16.3
Detail Activity Allocation - Risk Management	16.4.1
Detail Activity Allocation - Section II	16.4.2
Detail Activity Allocation - Surplus Property.....	16.4.3
Cost Allocation Summary	16.5
TREASURER	
Nature and Extent of Services	17
Total Costs to be Allocated	17.2
Costs to be Allocated by Activity (Cost Pool).....	17.3
Detail Activity Allocation - Disbursements	17.4.1
Detail Activity Allocation - General Government	17.4.2
Cost Allocation Summary	17.5
SECRETARY OF STATE	
Nature and Extent of Services	18
Total Costs to be Allocated	18.2
Costs to be Allocated by Activity (Cost Pool)	18.3
Detail Activity Allocation - Records Management	18.4.1
Detail Activity Allocation - General Government	18.4.2
Cost Allocation Summary	18.5
SECURITY	
Nature and Extent of Services	19
Total Costs to be Allocated	19.2
Costs to be Allocated by Activity (Cost Pool)	19.3
Detail Activity Allocation - Security	19.4.1
Cost Allocation Summary	19.5
REVENUE	
Nature and Extent of Services	20
Total Costs to be Allocated	20.2
Costs to be Allocated by Activity (Cost Pool)	20.3
Detail Activity Allocation - Cashier	20.4.1
Detail Activity Allocation - General Government	20.4.2
Cost Allocation Summary	20.5

MAXIMUS
Allocated Costs By Department

Grantee Departments	BUILDING DEPRECIATION	EQUIPMENT DEPRECIATION	RETIREMENT/GROUP INSURANCE	OASDHI	BUILDING RENTAL	WORKER'S COMPENSATION	UNEMPLOYMENT COMPENSATION
LEGISLATURE	765,719	0	0	0	0	6,080	0
JUDICIARY	114,411	0	0	0	0	1,402,968	0
GOVERNOR	56,105	0	0	0	0	52,969	0
LT. GOVERNOR	14,056	0	0	0	0	0	0
AUDITOR	74,390	0	0	0	0	0	0
ATTORNEY GENERAL	208,073	0	0	0	0	5,936	0
AGRICULTURE	141,603	0	0	0	0	133,045	0
INSURANCE	315,127	0	0	0	0	8,740	0
CONSERVATION	0	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	116,385	0	0	0	0	37,399	0
EDUCATION	178,253	0	0	0	0	918,019	0
HIGHER EDUCATION	122,097	0	0	0	0	0	0
HEALTH	918,656	0	0	0	0	135,753	0
HIGHWAYS	0	0	0	0	0	0	0
LABOR	132,366	0	0	0	0	98,265	0
MENTAL HEALTH	83,650	0	0	0	0	9,687,959	0
NATURAL RESOURCES	518,615	0	0	0	0	565,599	0
PUBLIC SAFETY	292,039	0	0	0	0	1,629,931	0
SOCIAL SERVICES	883,162	0	0	0	0	1,873,999	0
CORRECTIONS	161,274	0	0	0	0	11,991,971	0
ALL OTHER	338,862	0	0	0	211,063	2,360,736	0
SubTotal	5,434,843	0	0	0	211,063	30,909,369	0
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	5,434,843	0	0	0	211,063	30,909,369	0

MAXIMUS
Allocated Costs By Department

Grantee Departments	INSURANCE	COMM. OF ADMIN.	INFORMATION TECHNOLOGY	BUDGET AND PLANNING	ACCOUNTING	FACILITIES MANAG., DESIGN & CONST	PERSONNEL
LEGISLATURE	368	0	0	0	57,237	0	53,058
JUDICIARY	2,263	0	0	46,515	245,576	0	326,550
GOVERNOR	16	0	0	61,830	2,959	0	2,379
LT. GOVERNOR	10	0	0	6,829	5,493	0	1,394
AUDITOR	59	0	0	5,330	4,596	0	8,529
ATTORNEY GENERAL	204	0	0	7,554	29,466	0	29,441
AGRICULTURE	306	0	0	65,451	57,387	0	32,475
INSURANCE	666	0	0	95,875	39,591	0	76,102
CONSERVATION	997	0	0	21,265	164,100	0	143,921
ECONOMIC DEVELOPMENT	135	0	0	77,558	13,606	0	19,518
EDUCATION	1,249	0	0	125,573	600,112	0	180,250
HIGHER EDUCATION	420	0	0	71,712	35,651	0	26,488
HEALTH	1,039	0	0	46,515	224,911	0	149,990
HIGHWAYS	3,005	0	0	46,824	570,060	0	433,650
LABOR	369	0	0	58,570	528,148	0	53,222
MENTAL HEALTH	5,935	0	0	73,264	377,440	0	642,849
NATURAL RESOURCES	1,275	0	0	68,039	136,761	0	137,607
PUBLIC SAFETY	54,789	0	0	127,901	422,462	0	459,728
SOCIAL SERVICES	4,315	0	0	236,763	461,184	0	510,490
CORRECTIONS	5,344	0	0	68,814	365,998	0	731,004
ALL OTHER	5,014	455,898	245,931,872	1,535,690	90,934	83,646,327	147,780
SubTotal	87,778	455,898	245,931,872	2,847,872	4,433,672	83,646,327	4,166,425
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	87,778	455,898	245,931,872	2,847,872	4,433,672	83,646,327	4,166,425



MAXIMUS
Allocated Costs By Department

Grantee Departments	PURCHASING	GENERAL SERVICES	TREASURER	SECRETARY OF STATE	SECURITY	REVENUE	Total Allocated
LEGISLATURE	0	12,884	2,600	15,885	164,905	1,048	1,079,784
JUDICIARY	0	79,296	13,476	888,121	26,139	6,267	3,151,582
GOVERNOR	5	578	127	1,046	9,994	188	188,196
LT. GOVERNOR	8	338	157	87	2,691	18	31,081
AUDITOR	1,170	2,071	322	16,322	28,830	180	141,799
ATTORNEY GENERAL	8,818	7,149	1,414	1,140,744	76,879	457	1,516,135
AGRICULTURE	4,976	7,886	2,090	11,961	1,153	265	458,598
INSURANCE	6,430	18,480	2,442	138,316	149,914	32	851,715
CONSERVATION	99,963	34,948	7,202	5,145	0	2,713	480,254
ECONOMIC DEVELOPMENT	16,521	4,739	593	43,702	39,593	499	370,248
EDUCATION	301,823	43,770	17,150	63,192	116,087	87,429	2,632,907
HIGHER EDUCATION	11,679	6,432	1,482	39,299	58,044	19,681	392,985
HEALTH	282,674	36,421	8,815	202,453	40,745	10,634	2,058,606
HIGHWAYS	0	105,302	23,613	16,583	176,053	12,050	1,387,140
LABOR	6,462	12,923	13,082	239,935	120,316	131	1,263,789
MENTAL HEALTH	155,511	156,102	22,605	310,889	384	25,097	11,541,685
NATURAL RESOURCES	19,174	33,415	6,350	205,869	126,851	2,823	1,822,378
PUBLIC SAFETY	157,852	111,635	19,564	343,110	62,273	10,964	3,692,248
SOCIAL SERVICES	1,146,332	123,962	63,483	881,566	137,614	55,315	6,378,185
CORRECTIONS	672,518	177,508	27,083	1,354,769	0	18,484	15,574,767
ALL OTHER	434	18,072,133	5,314,163	28,616,327	8,457	531,366,003	918,101,693
SubTotal	2,892,350	19,047,972	5,547,813	34,535,321	1,346,922	531,620,278	973,115,775
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	2,892,350	19,047,972	5,547,813	34,535,321	1,346,922	531,620,278	973,115,775



MAXIMUS
Allocated Costs By Department

Grantee Departments	Roll Forward	Cost With Roll Forward	Adjustments	Proposed Costs
LEGISLATURE	0	1,079,784	0	1,079,784
JUDICIARY	0	3,151,582	0	3,151,582
GOVERNOR	0	188,196	0	188,196
LT. GOVERNOR	0	31,081	0	31,081
AUDITOR	0	141,799	0	141,799
ATTORNEY GENERAL	0	1,516,135	0	1,516,135
AGRICULTURE	0	458,598	0	458,598
INSURANCE	0	851,715	0	851,715
CONSERVATION	0	480,254	0	480,254
ECONOMIC DEVELOPMENT	0	370,248	0	370,248
EDUCATION	0	2,632,907	0	2,632,907
HIGHER EDUCATION	0	392,985	0	392,985
HEALTH	0	2,058,606	0	2,058,606
HIGHWAYS	0	1,387,140	0	1,387,140
LABOR	0	1,263,789	0	1,263,789
MENTAL HEALTH	0	11,541,685	0	11,541,685
NATURAL RESOURCES	0	1,822,378	0	1,822,378
PUBLIC SAFETY	0	3,692,248	0	3,692,248
SOCIAL SERVICES	0	6,378,185	0	6,378,185
CORRECTIONS	0	15,574,767	0	15,574,767
ALL OTHER	0	918,101,693	0	918,101,693
SubTotal	0	973,115,775	0	973,115,775
Direct Billed	0	0	0	0
Unallocated	0	0	0	0
Total	0	973,115,775	0	973,115,775



SCHEDULE 1
FISCAL 2021

STATE OF MISSOURI
BUILDING DEPRECIATION
NATURE AND EXTENT OF SERVICES

Depreciation expense for fiscal year 2021 has been allocated to occupants of each building based on square feet of usage. Depreciation expense is calculated based on the acquisition value of the building plus all accumulated improvements using the straight-line method of depreciation over a useful life of 40 years.

Depreciation expense for 2021 has been calculated on the following buildings:

<u>Building</u>	<u>Asset Value</u>
Ag Feed/Seed Lab	\$ 2,084,000
Broadway	7,739,799
Capitol	40,973,229
D&C Warehouse	137,732
DEQ Lab	2,817,566
Health Lab	33,910,856
Fletcher Daniels	14,338,786
Howerton	5,938,323
Jefferson	12,460,840
Kirkpatrick Information Center	19,366,047
Lewis and Clark	22,168,966
Mill Creek	8,310,369
Missouri Boulevard	3,029,848
National Guard Complex	4,992,451
Penrose Family Center	8,574,713
Professional Registration	2,571,767
Springfield	7,317,585
St. Joseph	4,953,675
Supreme Court	6,098,220
Truman	73,364,616
Wainwright	22,217,892

SCHEDULE 1
FISCAL 2021

STATE OF MISSOURI
BUILDING DEPRECIATION (Continued)
NATURE AND EXTENT OF SERVICES

Depreciation expense for fiscal year 2021 was calculated using the straight-line method of depreciation over a useful life of 40 years. Square footage allocations were obtained from the Division of Facilities Management, Design and Construction, with the exception of the National Guard Complex which was obtained from the Department of Public Safety.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department BUILDING DEPRECIATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	7,584,182			7,584,182
Total Allocated Additions:			0	0
Total To Be Allocated:	7,584,182	0		7,584,182

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department BUILDING DEPRECIATION

	Total	General & Admin	AG FEED/SEED LAB	BROADWAY	CAPITOL
Other Expense & Cost					
BUILDING DEPRECIATION	7,584,182	0	52,100	193,495	1,024,331
Departmental Totals					
Total Expenditures	7,584,182	0	52,100	193,495	1,024,331
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	7,584,182	0	52,100	193,495	1,024,331
Allocation Step 1					
1st Allocation	7,584,182	0	52,100	193,495	1,024,331
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 01 BUILDING DEPRECIATION					
Total Allocated	7,584,182	0	52,100	193,495	1,024,331

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department BUILDING DEPRECIATION

	D & C WAREHOUSE	DEQ LAB	HEALTH LAB	FLETCHER DANIELS	HOWERTON
Other Expense & Cost					
BUILDING DEPRECIATION	3,443	70,439	847,771	358,470	148,458
Departmental Totals					
Total Expenditures	3,443	70,439	847,771	358,470	148,458
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	3,443	70,439	847,771	358,470	148,458
Allocation Step 1					
1st Allocation	3,443	70,439	847,771	358,470	148,458
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 01 BUILDING DEPRECIATION					
Total Allocated	3,443	70,439	847,771	358,470	148,458

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department BUILDING DEPRECIATION

	JEFFERSON	KIRKPATRICK INFO	LEWIS & CLARK	MILL CREEK	MO BLVD
Other Expense & Cost					
BUILDING DEPRECIATION	311,521	484,151	554,224	207,759	75,746
Departmental Totals					
Total Expenditures	311,521	484,151	554,224	207,759	75,746
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	311,521	484,151	554,224	207,759	75,746
Allocation Step 1					
1st Allocation	311,521	484,151	554,224	207,759	75,746
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 01 BUILDING DEPRECIATION					
Total Allocated	311,521	484,151	554,224	207,759	75,746

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department BUILDING DEPRECIATION

	NATIONAL GUARD	PENROSE FAMILY CENTER	PROFESSIONAL	SPRINGFIELD	ST JOSEPH
Other Expense & Cost					
BUILDING DEPRECIATION	124,811	214,368	64,294	182,940	123,842
Departmental Totals					
Total Expenditures	124,811	214,368	64,294	182,940	123,842
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	124,811	214,368	64,294	182,940	123,842
Allocation Step 1					
1st Allocation	124,811	214,368	64,294	182,940	123,842
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 01 BUILDING DEPRECIATION					
Total Allocated	124,811	214,368	64,294	182,940	123,842

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department BUILDING DEPRECIATION

	SUPREME COURT	TRUMAN	WAINRIGHT
Other Expense & Cost			
BUILDING DEPRECIATION	152,456	1,834,116	555,447
Departmental Totals			
Total Expenditures	152,456	1,834,116	555,447
Deductions			
Total Deductions	0	0	0
Functional Cost	152,456	1,834,116	555,447
Allocation Step 1			
1st Allocation	152,456	1,834,116	555,447
Allocation Step 2			
2nd Allocation	0	0	0
Total For 01 BUILDING DEPRECIATION			
Total Allocated	152,456	1,834,116	555,447

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION

Activity - AG FEED/SEED LAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AGRICULTURE	8,888	100.0000	52,100		52,100		52,100
SubTotal	8,888	100.0000	52,100		52,100		52,100
Total	8,888	100.0000	52,100		52,100		52,100

Allocation Basis: Square Footage of Building

Allocation Source: Facilites Management Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION

Activity - BROADWAY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILTIES MANAG., DESIGN & CONST	1,159	1.2005	2,323		2,323		2,323
ATTORNEY GENERAL	66,704	69.0940	133,693		133,693		133,693
SOCIAL SERVICES	28,678	29.7055	57,479		57,479		57,479
SubTotal	96,541	100.0000	193,495		193,495		193,495
Total	96,541	100.0000	193,495		193,495		193,495

Allocation Basis: Square Footage of Building
Allocation Source: Facilities Management Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION

Activity - CAPITOL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	1,845	0.7836	8,027		8,027		8,027
BUDGET AND PLANNING	6,410	2.7224	27,886		27,886		27,886
FACILITIES MANAG., DESIGN & CONST	33,430	14.1981	145,436		145,436		145,436
TREASURER	1,941	0.8244	8,444		8,444		8,444
SECRETARY OF STATE	1,586	0.6736	6,900		6,900		6,900
SECURITY	253	0.1075	1,101		1,101		1,101
LEGISLATURE	176,009	74.7530	765,719		765,719		765,719
GOVERNOR	8,975	3.8118	39,045		39,045		39,045
LT. GOVERNOR	3,231	1.3722	14,056		14,056		14,056
AUDITOR	1,202	0.5105	5,229		5,229		5,229
NATURAL RESOURCES	572	0.2429	2,488		2,488		2,488
SubTotal	235,454	100.0000	1,024,331		1,024,331		1,024,331
Total	235,454	100.0000	1,024,331		1,024,331		1,024,331

Allocation Basis: Square Footage of Building
Allocation Source: Facilities Management Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION

Activity - D & C WAREHOUSE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILTIES MANAG., DESIGN & CONST	4,993	100.0000	3,443		3,443		3,443
SubTotal	4,993	100.0000	3,443		3,443		3,443
Total	4,993	100.0000	3,443		3,443		3,443

Allocation Basis: Square Footage of Building
Allocation Source: Facilities Management Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION

Activity - DEQ LAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NATURAL RESOURCES	25,105	100.0000	70,439		70,439		70,439
SubTotal	25,105	100.0000	70,439		70,439		70,439
Total	25,105	100.0000	70,439		70,439		70,439

Allocation Basis: Square Footage of Building
Allocation Source: Facilities Management Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION

Activity - HEALTH LAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AGRICULTURE	3,198	5.0173	42,536		42,536		42,536
HEALTH	60,541	94.9827	805,235		805,235		805,235
SubTotal	63,739	100.0000	847,771		847,771		847,771
Total	63,739	100.0000	847,771		847,771		847,771

Allocation Basis: Square Footage of Building
Allocation Source: Facilities Management Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION

Activity - FLETCHER DANIELS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY	2,462	1.8202	6,525		6,525		6,525
FACILITIES MANAG., DESIGN & CONST	2,284	1.6886	6,053		6,053		6,053
SECRETARY OF STATE	1,018	0.7526	2,698		2,698		2,698
REVENUE	10,177	7.5239	26,971		26,971		26,971
GOVERNOR	2,426	1.7935	6,429		6,429		6,429
AUDITOR	3,723	2.7524	9,867		9,867		9,867
ATTORNEY GENERAL	9,510	7.0307	25,203		25,203		25,203
INSURANCE	12,140	8.9751	32,173		32,173		32,173
EDUCATION	2,602	1.9237	6,896		6,896		6,896
PUBLIC SAFETY	3,441	2.5439	9,119		9,119		9,119
SOCIAL SERVICES	76,308	56.4145	202,229		202,229		202,229
CORRECTIONS	8,580	6.3432	22,738		22,738		22,738
ALL OTHER	592	0.4377	1,569		1,569		1,569
SubTotal	135,263	100.0000	358,470		358,470		358,470
Total	135,263	100.0000	358,470		358,470		358,470

Allocation Basis: Square Footage of Building
Allocation Source: Facilities Management Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION

Activity - HOWERTON

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOCIAL SERVICES	80,171	100.0000	148,458		148,458		148,458
SubTotal	80,171	100.0000	148,458		148,458		148,458
Total	80,171	100.0000	148,458		148,458		148,458

Allocation Basis: Square Footage of Building
Allocation Source: Facilities Management Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION

Activity - JEFFERSON

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITIES MANAG., DESIGN & CONST	4,305	2.3209	7,230		7,230		7,230
GENERAL SERVICES	1,469	0.7919	2,467		2,467		2,467
GOVERNOR	784	0.4227	1,317		1,317		1,317
EDUCATION	88,073	47.4807	147,912		147,912		147,912
PUBLIC SAFETY	23,871	12.8690	40,090		40,090		40,090
SOCIAL SERVICES	55,407	29.8703	93,052		93,052		93,052
ALL OTHER	11,583	6.2445	19,453		19,453		19,453
SubTotal	185,492	100.0000	311,521		311,521		311,521
Total	185,492	100.0000	311,521		311,521		311,521

Allocation Basis: Square Footage of Building
Allocation Source: Facilities Management Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION

Activity - KIRKPATRICK INFO CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SECRETARY OF STATE	131,221	100.0000	484,151		484,151		484,151
SubTotal	131,221	100.0000	484,151		484,151		484,151
Total	131,221	100.0000	484,151		484,151		484,151

Allocation Basis: Square Footage of Building
Allocation Source: Facilities Management Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION

Activity - LEWIS & CLARK

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY	340	0.4099	2,272		2,272		2,272
NATURAL RESOURCES	66,708	80.4166	445,688		445,688		445,688
PUBLIC SAFETY	15,905	19.1735	106,264		106,264		106,264
SubTotal	82,953	100.0000	554,224		554,224		554,224
Total	82,953	100.0000	554,224		554,224		554,224

Allocation Basis: Square Footage of Building
Allocation Source: Facilities Management Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION

Activity - MILL CREEK

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EDUCATION	2,969	5.5466	11,524		11,524		11,524
HEALTH	19,532	36.4893	75,810		75,810		75,810
CORRECTIONS	31,027	57.9641	120,425		120,425		120,425
SubTotal	53,528	100.0000	207,759		207,759		207,759
Total	53,528	100.0000	207,759		207,759		207,759

Allocation Basis: Square Footage of Building
Allocation Source: Facilities Management Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION

Activity - MO BLVD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILTIES MANAG., DESIGN & CONST	1,000	1.8558	1,406		1,406		1,406
REVENUE	19,473	36.1381	27,373		27,373		27,373
AGRICULTURE	33,412	62.0061	46,967		46,967		46,967
SubTotal	53,885	100.0000	75,746		75,746		75,746
Total	53,885	100.0000	75,746		75,746		75,746

Allocation Basis: Square Footage of Building
Allocation Source: Facilities Management Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION

Activity - NATIONAL GUARD COMPLEX

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PUBLIC SAFETY	120,244	100.0000	124,811		124,811		124,811
SubTotal	120,244	100.0000	124,811		124,811		124,811
Total	120,244	100.0000	124,811		124,811		124,811

Allocation Basis: Square Footage of Building
Allocation Source: Department of Public Safety Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION

Activity - PENROSE FAMILY CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	94,237	100.0000	214,368		214,368		214,368
SubTotal	94,237	100.0000	214,368		214,368		214,368
Total	94,237	100.0000	214,368		214,368		214,368

Allocation Basis: Square Footage of Building
Allocation Source: Department of Social Services Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION

Activity - PROFESSIONAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	27,627	100.0000	64,294		64,294		64,294
SubTotal	27,627	100.0000	64,294		64,294		64,294
Total	27,627	100.0000	64,294		64,294		64,294

Allocation Basis: Square Footage of Building
Allocation Source: Facilities Management Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION

Activity - SPRINGFIELD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITIES MANAG., DESIGN & CONST	5,057	6.0789	11,121		11,121		11,121
SECRETARY OF STATE	1,430	1.7190	3,145		3,145		3,145
REVENUE	6,738	8.0996	14,817		14,817		14,817
GOVERNOR	741	0.8907	1,630		1,630		1,630
AUDITOR	1,784	2.1445	3,923		3,923		3,923
ATTORNEY GENERAL	5,062	6.0849	11,132		11,132		11,132
HEALTH	13,051	15.6884	28,700		28,700		28,700
PUBLIC SAFETY	1,770	2.1277	3,892		3,892		3,892
SOCIAL SERVICES	47,556	57.1663	104,580		104,580		104,580
SubTotal	83,189	100.0000	182,940		182,940		182,940
Total	83,189	100.0000	182,940		182,940		182,940

Allocation Basis: Square Footage of Building
Allocation Source: Facilities Management Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION

Activity - ST JOSEPH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY	230	0.6867	850		850		850
FACILITIES MANAG., DESIGN & CONST	1,245	3.7173	4,604		4,604		4,604
EDUCATION	3,224	9.6262	11,921		11,921		11,921
HEALTH	2,410	7.1957	8,911		8,911		8,911
LABOR	1,846	5.5118	6,826		6,826		6,826
MENTAL HEALTH	1,509	4.5056	5,580		5,580		5,580
PUBLIC SAFETY	1,936	5.7805	7,159		7,159		7,159
SOCIAL SERVICES	14,539	43.4103	53,760		53,760		53,760
CORRECTIONS	4,898	14.6244	18,111		18,111		18,111
ALL OTHER	1,655	4.9415	6,120		6,120		6,120
SubTotal	33,492	100.0000	123,842		123,842		123,842
Total	33,492	100.0000	123,842		123,842		123,842

Allocation Basis: Square Footage of Building
Allocation Source: Facilities Management Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION

Activity - SUPREME COURT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
JUDICIARY	35,426	75.0455	114,411		114,411		114,411
ATTORNEY GENERAL	11,780	24.9545	38,045		38,045		38,045
SubTotal	47,206	100.0000	152,456		152,456		152,456
Total	47,206	100.0000	152,456		152,456		152,456

Allocation Basis: Square Footage of Building
Allocation Source: Facilities Management Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION

Activity - TRUMAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	517	0.0998	1,830		1,830		1,830
INFORMATION TECHNOLOGY	98,256	18.9608	347,764		347,764		347,764
ACCOUNTING	14,844	2.8645	52,538		52,538		52,538
FACILITIES MANAG., DESIGN & CONST	19,603	3.7829	69,382		69,382		69,382
PERSONNEL	20,978	4.0482	74,249		74,249		74,249
PURCHASING	11,537	2.2263	40,834		40,834		40,834
GENERAL SERVICES	10,722	2.0691	37,949		37,949		37,949
TREASURER	18,386	3.5480	65,075		65,075		65,075
SECURITY	906	0.1748	3,207		3,207		3,207
REVENUE	174,481	33.6702	617,552		617,552		617,552
AUDITOR	14,410	2.7808	51,002		51,002		51,002
INSURANCE	53,291	10.2838	188,616		188,616		188,616
ECONOMIC DEVELOPMENT	32,883	6.3456	116,385		116,385		116,385
HIGHER EDUCATION	34,497	6.6570	122,097		122,097		122,097
SOCIAL SERVICES	4,343	0.8381	15,371		15,371		15,371
ALL OTHER	8,551	1.6501	30,265		30,265		30,265
SubTotal	518,205	100.0000	1,834,116		1,834,116		1,834,116
Total	518,205	100.0000	1,834,116		1,834,116		1,834,116

Allocation Basis: Square Footage of Building
Allocation Source: Facilities Management Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION

Activity - WAINRIGHT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY	3,769	2.6400	14,664		14,664		14,664
FACILITIES MANAG., DESIGN & CONST	1,672	1.1712	6,505		6,505		6,505
REVENUE	3,225	2.2590	12,547		12,547		12,547
GOVERNOR	1,975	1.3834	7,684		7,684		7,684
AUDITOR	1,123	0.7866	4,369		4,369		4,369
INSURANCE	7,722	5.4089	30,044		30,044		30,044
LABOR	32,267	22.6016	125,540		125,540		125,540
MENTAL HEALTH	20,066	14.0554	78,070		78,070		78,070
PUBLIC SAFETY	181	0.1268	704		704		704
SOCIAL SERVICES	53,521	37.4891	208,233		208,233		208,233
ALL OTHER	17,243	12.0780	67,087		67,087		67,087
SubTotal	142,764	100.0000	555,447		555,447		555,447
Total	142,764	100.0000	555,447		555,447		555,447

Allocation Basis: Square Footage of Building
Allocation Source: Facilities Management Records

MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION

Receiving Department	Total	AG FEED/SEED LAB	BROADWAY	CAPITOL	D & C WAREHOUSE	DEQ LAB	HEALTH LAB
COMM. OF ADMIN.	9,857	0	0	8,027	0	0	0
INFORMATION	372,075	0	0	0	0	0	0
BUDGET AND PLANNING	27,886	0	0	27,886	0	0	0
ACCOUNTING	52,538	0	0	0	0	0	0
FACILITIES MANAG.,	257,503	0	2,323	145,436	3,443	0	0
PERSONNEL	74,249	0	0	0	0	0	0
PURCHASING	40,834	0	0	0	0	0	0
GENERAL SERVICES	40,416	0	0	0	0	0	0
TREASURER	73,519	0	0	8,444	0	0	0
SECRETARY OF STATE	496,894	0	0	6,900	0	0	0
SECURITY	4,308	0	0	1,101	0	0	0
REVENUE	699,260	0	0	0	0	0	0
LEGISLATURE	765,719	0	0	765,719	0	0	0
JUDICIARY	114,411	0	0	0	0	0	0
GOVERNOR	56,105	0	0	39,045	0	0	0
LT. GOVERNOR	14,056	0	0	14,056	0	0	0
AUDITOR	74,390	0	0	5,229	0	0	0
ATTORNEY GENERAL	208,073	0	133,693	0	0	0	0
AGRICULTURE	141,603	52,100	0	0	0	0	42,536
INSURANCE	315,127	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	116,385	0	0	0	0	0	0
EDUCATION	178,253	0	0	0	0	0	0
HIGHER EDUCATION	122,097	0	0	0	0	0	0
HEALTH	918,656	0	0	0	0	0	805,235
LABOR	132,366	0	0	0	0	0	0
MENTAL HEALTH	83,650	0	0	0	0	0	0
NATURAL RESOURCES	518,615	0	0	2,488	0	70,439	0
PUBLIC SAFETY	292,039	0	0	0	0	0	0
SOCIAL SERVICES	883,162	0	57,479	0	0	0	0
CORRECTIONS	161,274	0	0	0	0	0	0
ALL OTHER	338,862	0	0	0	0	0	0
Direct Billed	0	0	0	0	0	0	0



MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION

Receiving Department	Total	AG FEED/SEED LAB	BROADWAY	CAPITOL	D & C WAREHOUSE	DEQ LAB	HEALTH LAB
Total	7,584,182	52,100	193,495	1,024,331	3,443	70,439	847,771



MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION

Receiving Department	FLETCHER DANIELS	HOWERTON	JEFFERSON	KIRKPATRICK INFO	LEWIS & CLARK	MILL CREEK	MO BLVD
COMM. OF ADMIN.	0	0	0	0	0	0	0
INFORMATION	6,525	0	0	0	2,272	0	0
BUDGET AND PLANNING	0	0	0	0	0	0	0
ACCOUNTING	0	0	0	0	0	0	0
FACILITIES MANAG.,	6,053	0	7,230	0	0	0	1,406
PERSONNEL	0	0	0	0	0	0	0
PURCHASING	0	0	0	0	0	0	0
GENERAL SERVICES	0	0	2,467	0	0	0	0
TREASURER	0	0	0	0	0	0	0
SECRETARY OF STATE	2,698	0	0	484,151	0	0	0
SECURITY	0	0	0	0	0	0	0
REVENUE	26,971	0	0	0	0	0	27,373
LEGISLATURE	0	0	0	0	0	0	0
JUDICIARY	0	0	0	0	0	0	0
GOVERNOR	6,429	0	1,317	0	0	0	0
LT. GOVERNOR	0	0	0	0	0	0	0
AUDITOR	9,867	0	0	0	0	0	0
ATTORNEY GENERAL	25,203	0	0	0	0	0	0
AGRICULTURE	0	0	0	0	0	0	46,967
INSURANCE	32,173	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	0	0	0	0	0	0	0
EDUCATION	6,896	0	147,912	0	0	11,524	0
HIGHER EDUCATION	0	0	0	0	0	0	0
HEALTH	0	0	0	0	0	75,810	0
LABOR	0	0	0	0	0	0	0
MENTAL HEALTH	0	0	0	0	0	0	0
NATURAL RESOURCES	0	0	0	0	445,688	0	0
PUBLIC SAFETY	9,119	0	40,090	0	106,264	0	0
SOCIAL SERVICES	202,229	148,458	93,052	0	0	0	0
CORRECTIONS	22,738	0	0	0	0	120,425	0
ALL OTHER	1,569	0	19,453	0	0	0	0
Direct Billed	0	0	0	0	0	0	0



MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION

Receiving Department	FLETCHER DANIELS	HOWERTON	JEFFERSON	KIRKPATRICK INFO	LEWIS & CLARK	MILL CREEK	MO BLVD
Total	358,470	148,458	311,521	484,151	554,224	207,759	75,746



MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION

Receiving Department	NATIONAL GUARD	PENROSE FAMILY	PROFESSIONAL	SPRINGFIELD	ST JOSEPH	SUPREME COURT	TRUMAN
COMM. OF ADMIN.	0	0	0	0	0	0	1,830
INFORMATION	0	0	0	0	850	0	347,764
BUDGET AND PLANNING	0	0	0	0	0	0	0
ACCOUNTING	0	0	0	0	0	0	52,538
FACILITIES MANAG.,	0	0	0	11,121	4,604	0	69,382
PERSONNEL	0	0	0	0	0	0	74,249
PURCHASING	0	0	0	0	0	0	40,834
GENERAL SERVICES	0	0	0	0	0	0	37,949
TREASURER	0	0	0	0	0	0	65,075
SECRETARY OF STATE	0	0	0	3,145	0	0	0
SECURITY	0	0	0	0	0	0	3,207
REVENUE	0	0	0	14,817	0	0	617,552
LEGISLATURE	0	0	0	0	0	0	0
JUDICIARY	0	0	0	0	0	114,411	0
GOVERNOR	0	0	0	1,630	0	0	0
LT. GOVERNOR	0	0	0	0	0	0	0
AUDITOR	0	0	0	3,923	0	0	51,002
ATTORNEY GENERAL	0	0	0	11,132	0	38,045	0
AGRICULTURE	0	0	0	0	0	0	0
INSURANCE	0	0	64,294	0	0	0	188,616
ECONOMIC DEVELOPMENT	0	0	0	0	0	0	116,385
EDUCATION	0	0	0	0	11,921	0	0
HIGHER EDUCATION	0	0	0	0	0	0	122,097
HEALTH	0	0	0	28,700	8,911	0	0
LABOR	0	0	0	0	6,826	0	0
MENTAL HEALTH	0	0	0	0	5,580	0	0
NATURAL RESOURCES	0	0	0	0	0	0	0
PUBLIC SAFETY	124,811	0	0	3,892	7,159	0	0
SOCIAL SERVICES	0	0	0	104,580	53,760	0	15,371
CORRECTIONS	0	0	0	0	18,111	0	0
ALL OTHER	0	214,368	0	0	6,120	0	30,265
Direct Billed	0	0	0	0	0	0	0



MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION

Receiving Department	NATIONAL GUARD	PENROSE FAMILY	PROFESSIONAL	SPRINGFIELD	ST JOSEPH	SUPREME COURT	TRUMAN
Total	124,811	214,368	64,294	182,940	123,842	152,456	1,834,116



MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION

Receiving Department	WAINRIGHT
COMM. OF ADMIN.	0
INFORMATION	14,664
BUDGET AND PLANNING	0
ACCOUNTING	0
FACILITIES MANAG.,	6,505
PERSONNEL	0
PURCHASING	0
GENERAL SERVICES	0
TREASURER	0
SECRETARY OF STATE	0
SECURITY	0
REVENUE	12,547
LEGISLATURE	0
JUDICIARY	0
GOVERNOR	7,684
LT. GOVERNOR	0
AUDITOR	4,369
ATTORNEY GENERAL	0
AGRICULTURE	0
INSURANCE	30,044
ECONOMIC DEVELOPMENT	0
EDUCATION	0
HIGHER EDUCATION	0
HEALTH	0
LABOR	125,540
MENTAL HEALTH	78,070
NATURAL RESOURCES	0
PUBLIC SAFETY	704
SOCIAL SERVICES	208,233
CORRECTIONS	0
ALL OTHER	67,087
Direct Billed	0



MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION

Receiving Department	WAINRIGHT
Total	<u>555,447</u>



SCHEDULE 2
FISCAL 2021

STATE OF MISSOURI
EQUIPMENT DEPRECIATION
NATURE AND EXTENT OF SERVICES

A depreciation expense charge was used for equipment which is used for administrative purposes. Equipment items are recorded at acquisition cost. Purchases of new equipment and dispositions of obsolete equipment are recorded as they occur.

Depreciation expense is calculated in SAM II based on the asset value, acquisition date, salvage value, useful life, and depreciation method. It is based on a 365 ¼ day year. The State of Missouri uses the straight line method for depreciation. Depreciation expense for fiscal year 2021 was obtained using a SAM II Data Warehouse query.

Costs are allocated to divisions of the Office of Administration based on actual depreciation expense.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department EQUIPMENT DEPRECIATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,850,072			1,850,072
Total Allocated Additions:			0	0
Total To Be Allocated:	1,850,072	0		1,850,072

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department EQUIPMENT DEPRECIATION

	Total	General & Admin	EQUIPMENT
Other Expense & Cost			
Equipment Depreciation	1,850,072	0	1,850,072
Departmental Totals			
Total Expenditures	1,850,072	0	1,850,072
Deductions			
Total Deductions	0	0	0
Functional Cost	1,850,072	0	1,850,072
Allocation Step 1			
1st Allocation	1,850,072	0	1,850,072
Allocation Step 2			
2nd Allocation	0	0	0
Total For 02 EQUIPMENT DEPRECIATION			
Total Allocated	1,850,072	0	1,850,072

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department EQUIPMENT DEPRECIATION

Activity - EQUIPMENT DEPRECIATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	2,669	0.1443	2,669		2,669		2,669
INFORMATION TECHNOLOGY	1,818,618	98.2998	1,818,618		1,818,618		1,818,618
ACCOUNTING	2,193	0.1185	2,193		2,193		2,193
FACILITIES MANAG., DESIGN & CONST	1,776	0.0960	1,776		1,776		1,776
PURCHASING	462	0.0250	462		462		462
GENERAL SERVICES	24,354	1.3164	24,354		24,354		24,354
SubTotal	1,850,072	100.0000	1,850,072		1,850,072		1,850,072
Total	1,850,072	100.0000	1,850,072		1,850,072		1,850,072

Allocation Basis: Equipment Inventory
Allocation Source: SAM II Data Warehouse Query from Fixed Asset Subsystem Tables

MAXIMUS
Schedule .5 - Allocation Summary
For Department EQUIPMENT DEPRECIATION

Receiving Department	Total	EQUIPMENT
COMM. OF ADMIN.	2,669	2,669
INFORMATION	1,818,618	1,818,618
ACCOUNTING	2,193	2,193
FACILTIES MANAG.,	1,776	1,776
PURCHASING	462	462
GENERAL SERVICES	24,354	24,354
Direct Billed	0	0
Total	<u>1,850,072</u>	<u>1,850,072</u>

SCHEDULE 3
FISCAL 2021

STATE OF MISSOURI

RETIREMENT/GROUP INSURANCE

NATURE AND EXTENT OF SERVICES

The costs of State contributions to the Employee Retirement System, Group Health Insurance Fund, and the Employee Deferred Compensation Plan are charged to a central account under the Office of Administration. Costs are not included in departmental budgets. Actual costs of State contributions have been allocated to each central service department.

Costs of employee retirement, group health and life insurance (State paid portion) were obtained from reports run from the SAM II HR Payroll System. Costs include long term disability insurance payments. Costs of Deferred Compensation (State paid portion) were also obtained from SAM II HR Payroll reports. A calculation of the central service total was made by deducting the recorded expenditures for all non-central service departments from the Statewide appropriation expenditure total. These amounts are shown as cost adjustments on Schedules 3.2 and 3.3.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department RETIREMENT/GROUP INSURANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	74,317,186			74,317,186
Total Allocated Additions:			0	0
Total To Be Allocated:	74,317,186	0		74,317,186

MAXIMUS**Schedule .3 - Costs Allocated By Activity
For Department RETIREMENT/GROUP INSURANCE**

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
Retirement/Group Insurance	930,442,657	0	930,442,657
Non-Central Service Costs	(856,125,471)	0	(856,125,471)
Departmental Totals			
Total Expenditures	74,317,186	0	74,317,186
Deductions			
Total Deductions	0	0	0
Functional Cost	74,317,186	0	74,317,186
Allocation Step 1			
1st Allocation	74,317,186	0	74,317,186
Allocation Step 2			
2nd Allocation	0	0	0
Total For 07 RETIREMENT/GROUP			
Total Allocated	74,317,186	0	74,317,186

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department RETIREMENT/GROUP INSURANCE

Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	468,282	0.6301	468,282		468,282		468,282
INFORMATION TECHNOLOGY	23,568,335	31.7132	23,568,335		23,568,335		23,568,335
BUDGET AND PLANNING	851,350	1.1456	851,350		851,350		851,350
ACCOUNTING	1,618,940	2.1784	1,618,940		1,618,940		1,618,940
FACILITIES MANAG., DESIGN & CONST	10,588,924	14.2483	10,588,924		10,588,924		10,588,924
PERSONNEL	1,223,795	1.6467	1,223,795		1,223,795		1,223,795
PURCHASING	953,096	1.2825	953,096		953,096		953,096
GENERAL SERVICES	2,158,031	2.9038	2,158,031		2,158,031		2,158,031
TREASURER	1,120,510	1.5077	1,120,510		1,120,510		1,120,510
SECRETARY OF STATE	4,936,134	6.6420	4,936,134		4,936,134		4,936,134
SECURITY	698,991	0.9406	698,991		698,991		698,991
REVENUE	26,130,798	35.1611	26,130,798		26,130,798		26,130,798
SubTotal	74,317,186	100.0000	74,317,186		74,317,186		74,317,186
Total	74,317,186	100.0000	74,317,186		74,317,186		74,317,186

Allocation Basis: Retirement/Group Insurance for Central Service Agencies
Allocation Source: HR Access Query for Fiscal Year 2021

MAXIMUS
Schedule .5 - Allocation Summary
For Department RETIREMENT/GROUP INSURANCE

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	468,282	468,282
INFORMATION	23,568,335	23,568,335
BUDGET AND PLANNING	851,350	851,350
ACCOUNTING	1,618,940	1,618,940
FACILTIES MANAG.,	10,588,924	10,588,924
PERSONNEL	1,223,795	1,223,795
PURCHASING	953,096	953,096
GENERAL SERVICES	2,158,031	2,158,031
TREASURER	1,120,510	1,120,510
SECRETARY OF STATE	4,936,134	4,936,134
SECURITY	698,991	698,991
REVENUE	26,130,798	26,130,798
Direct Billed	0	0
Total	74,317,186	74,317,186



SCHEDULE 4
FISCAL 2021

STATE OF MISSOURI

OASDHI

NATURE AND EXTENT OF SERVICES

The cost of State contributions to the Social Security System is charged to a central account under the Office of Administration. Costs are not included in departmental budgets. Actual cost of State contributions has been allocated to each central service department.

Costs of the State paid portion of Social Security were obtained from SAM II HR Payroll reports. A calculation of the central services total was made by deducting the recorded expenditures for all non-central services departments from the Statewide appropriation expenditure total. These amounts are shown as cost adjustments on Schedules 4.2 and 4.3.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department OASDHI

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	10,576,438			10,576,438
Total Allocated Additions:			0	0
Total To Be Allocated:	10,576,438	0		10,576,438

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department OASDHI

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
OASDHI Payments	158,862,227	0	158,862,227
Non-Central Service Costs	(148,285,789)	0	(148,285,789)
Departmental Totals			
Total Expenditures	10,576,438	0	10,576,438
Deductions			
Total Deductions	0	0	0
Functional Cost	10,576,438	0	10,576,438
Allocation Step 1			
1st Allocation	10,576,438	0	10,576,438
Allocation Step 2			
2nd Allocation	0	0	0
Total For 08 OASDHI			
Total Allocated	10,576,438	0	10,576,438

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department OASDHI

Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	81,828	0.7737	81,828		81,828		81,828
INFORMATION TECHNOLOGY	3,650,635	34.5166	3,650,635		3,650,635		3,650,635
BUDGET AND PLANNING	143,962	1.3612	143,962		143,962		143,962
ACCOUNTING	220,318	2.0831	220,318		220,318		220,318
FACILITIES MANAG., DESIGN & CONST	1,461,029	13.8140	1,461,029		1,461,029		1,461,029
PERSONNEL	187,084	1.7689	187,084		187,084		187,084
PURCHASING	146,950	1.3894	146,950		146,950		146,950
GENERAL SERVICES	286,727	2.7110	286,727		286,727		286,727
TREASURER	164,991	1.5600	164,991		164,991		164,991
SECRETARY OF STATE	667,652	6.3126	667,652		667,652		667,652
SECURITY	101,173	0.9566	101,173		101,173		101,173
REVENUE	3,464,089	32.7529	3,464,089		3,464,089		3,464,089
SubTotal	10,576,438	100.0000	10,576,438		10,576,438		10,576,438
Total	10,576,438	100.0000	10,576,438		10,576,438		10,576,438

Allocation Basis: OASDHI Payments for Central Service Agencies
Allocation Source: HR Access Query for Fiscal Year 2021

MAXIMUS
Schedule .5 - Allocation Summary
For Department OASDHI

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	81,828	81,828
INFORMATION	3,650,635	3,650,635
BUDGET AND PLANNING	143,962	143,962
ACCOUNTING	220,318	220,318
FACILTIES MANAG.,	1,461,029	1,461,029
PERSONNEL	187,084	187,084
PURCHASING	146,950	146,950
GENERAL SERVICES	286,727	286,727
TREASURER	164,991	164,991
SECRETARY OF STATE	667,652	667,652
SECURITY	101,173	101,173
REVENUE	3,464,089	3,464,089
Direct Billed	0	0
Total	10,576,438	10,576,438



SCHEDULE 5
FISCAL 2021

STATE OF MISSOURI

BUILDING RENTAL

NATURE AND EXTENT OF SERVICES

The cost of rental office space is charged to a central account under the Division of Facilities Management, Design and Construction of the Office of Administration. Costs of leased space and utilities are budgeted to each occupant department. Actual costs are allocated to each central service department based on 2021 actual building rental costs. Building rental costs for the benefiting departments are excluded to avoid a duplication of costs.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department BUILDING RENTAL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	8,522,018			8,522,018
Total Allocated Additions:			0	0
Total To Be Allocated:	8,522,018	0		8,522,018

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department BUILDING RENTAL

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
<hr/>			
Total Expenditures	100,908,310	0	100,908,310
Non-Central Service Costs	(91,420,139)	0	(91,420,139)
Section II Costs	(966,153)	0	(966,153)
Departmental Totals			
<hr/>			
Total Expenditures	8,522,018	0	8,522,018
Deductions			
<hr/>			
Total Deductions	0	0	0
Functional Cost	8,522,018	0	8,522,018
Allocation Step 1			
<hr/>			
1st Allocation	8,522,018	0	8,522,018
Allocation Step 2			
<hr/>			
2nd Allocation	0	0	0
Total For 09 BUILDING RENTAL			
<hr/>			
Total Allocated	8,522,018	0	8,522,018

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING RENTAL

Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	42,455	0.4982	42,455		42,455		42,455
INFORMATION TECHNOLOGY	1,015,769	11.9193	1,015,769		1,015,769		1,015,769
BUDGET AND PLANNING	67,958	0.7974	67,958		67,958		67,958
ACCOUNTING	132,333	1.5528	132,333		132,333		132,333
FACILITIES MANAG., DESIGN & CONST	1,893,663	22.2208	1,893,663		1,893,663		1,893,663
PERSONNEL	241,974	2.8394	241,974		241,974		241,974
PURCHASING	144,501	1.6956	144,501		144,501		144,501
GENERAL SERVICES	214,420	2.5161	214,420		214,420		214,420
TREASURER	191,764	2.2502	191,764		191,764		191,764
SECRETARY OF STATE	1,580,466	18.5457	1,580,466		1,580,466		1,580,466
REVENUE	2,785,652	32.6878	2,785,652		2,785,652		2,785,652
ALL OTHER	211,063	2.4767	211,063		211,063		211,063
SubTotal	8,522,018	100.0000	8,522,018		8,522,018		8,522,018
Total	8,522,018	100.0000	8,522,018		8,522,018		8,522,018

Allocation Basis: Actual Building Rental Costs by Department
Allocation Source: Facilities Management Records

MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING RENTAL

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	42,455	42,455
INFORMATION	1,015,769	1,015,769
BUDGET AND PLANNING	67,958	67,958
ACCOUNTING	132,333	132,333
FACILITIES MANAG.,	1,893,663	1,893,663
PERSONNEL	241,974	241,974
PURCHASING	144,501	144,501
GENERAL SERVICES	214,420	214,420
TREASURER	191,764	191,764
SECRETARY OF STATE	1,580,466	1,580,466
REVENUE	2,785,652	2,785,652
ALL OTHER	211,063	211,063
Direct Billed	0	0
Total	8,522,018	8,522,018



SCHEDULE 6
FISCAL 2021

STATE OF MISSOURI
WORKERS' COMPENSATION
NATURE AND EXTENT OF SERVICES

The costs of Workers' Compensation expense for State departments are accumulated in a central services fund account under the Risk Management Unit of the Office of Administration. Costs are accumulated for each department and have been allocated based on actual paid claims.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department WORKER'S COMPENSATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	31,586,800			31,586,800
Total Allocated Additions:			0	0
Total To Be Allocated:	31,586,800	0		31,586,800

MAXIMUS

Schedule .3 - Costs Allocated By Activity
For Department WORKER'S COMPENSATION

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
Worker's Compensation Payments	31,586,800	0	31,586,800
Departmental Totals			
Total Expenditures	31,586,800	0	31,586,800
Deductions			
Total Deductions	0	0	0
Functional Cost	31,586,800	0	31,586,800
Allocation Step 1			
1st Allocation	31,586,800	0	31,586,800
Allocation Step 2			
2nd Allocation	0	0	0
Total For 10 WORKER'S COMPENSATION			
Total Allocated	31,586,800	0	31,586,800

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department WORKER'S COMPENSATION

Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY	64,213	0.2107	66,550		66,550		66,550
FACILITIES MANAG., DESIGN & CONST	428,517	1.4060	444,112		444,112		444,112
PERSONNEL	674	0.0022	698		698		698
PURCHASING	23,057	0.0757	23,896		23,896		23,896
GENERAL SERVICES	13,835	0.0454	14,339		14,339		14,339
REVENUE	123,347	0.4047	127,836		127,836		127,836
LEGISLATURE	5,866	0.0192	6,080		6,080		6,080
JUDICIARY	1,353,703	4.4416	1,402,968		1,402,968		1,402,968
GOVERNOR	51,109	0.1677	52,969		52,969		52,969
ATTORNEY GENERAL	5,728	0.0188	5,936		5,936		5,936
AGRICULTURE	128,373	0.4212	133,045		133,045		133,045
INSURANCE	8,433	0.0277	8,740		8,740		8,740
ECONOMIC DEVELOPMENT	36,086	0.1184	37,399		37,399		37,399
EDUCATION	885,783	2.9063	918,019		918,019		918,019
HEALTH	130,986	0.4298	135,753		135,753		135,753
LABOR	94,814	0.3111	98,265		98,265		98,265
MENTAL HEALTH	9,347,770	30.6709	9,687,959		9,687,959		9,687,959
NATURAL RESOURCES	545,738	1.7906	565,599		565,599		565,599
PUBLIC SAFETY	1,572,697	5.1602	1,629,931		1,629,931		1,629,931
SOCIAL SERVICES	1,808,194	5.9329	1,873,999		1,873,999		1,873,999
CORRECTIONS	11,570,880	37.9651	11,991,971		11,991,971		11,991,971
ALL OTHER	2,277,840	7.4738	2,360,736		2,360,736		2,360,736
SubTotal	30,477,643	100.0000	31,586,800		31,586,800		31,586,800
Total	30,477,643	100.0000	31,586,800		31,586,800		31,586,800

Allocation Basis: Worker's Compensation Payments for FY 2021
Allocation Source: FY 2021 ACFR Work Papers

MAXIMUS
Schedule .5 - Allocation Summary
For Department WORKER'S COMPENSATION

Receiving Department	Total ALLOCATIONS AT CSA	
INFORMATION	66,550	66,550
FACILTIES MANAG.,	444,112	444,112
PERSONNEL	698	698
PURCHASING	23,896	23,896
GENERAL SERVICES	14,339	14,339
REVENUE	127,836	127,836
LEGISLATURE	6,080	6,080
JUDICIARY	1,402,968	1,402,968
GOVERNOR	52,969	52,969
ATTORNEY GENERAL	5,936	5,936
AGRICULTURE	133,045	133,045
INSURANCE	8,740	8,740
ECONOMIC DEVELOPMENT	37,399	37,399
EDUCATION	918,019	918,019
HEALTH	135,753	135,753
LABOR	98,265	98,265
MENTAL HEALTH	9,687,959	9,687,959
NATURAL RESOURCES	565,599	565,599
PUBLIC SAFETY	1,629,931	1,629,931
SOCIAL SERVICES	1,873,999	1,873,999
CORRECTIONS	11,991,971	11,991,971
ALL OTHER	2,360,736	2,360,736
Direct Billed	0	0
Total	31,586,800	31,586,800



SCHEDULE 7
FISCAL 2021

STATE OF MISSOURI

UNEMPLOYMENT COMPENSATION

NATURE AND EXTENT OF SERVICES

The costs of Unemployment Compensation are charged to special accounts in the general revenue and other funds under the jurisdiction of the Office of Administration. Costs are accumulated for each department and have been allocated based on actual costs incurred in FY 2021. Only central services department costs have been allocated to avoid duplication of billing.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department UNEMPLOYMENT COMPENSATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	81,917			81,917
Total Allocated Additions:			0	0
Total To Be Allocated:	81,917	0		81,917

MAXIMUS

Schedule .3 - Costs Allocated By Activity
For Department UNEMPLOYMENT COMPENSATION

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			

Unemployment Compensation Benefits	2,735,249	0	2,735,249
Non-Central Service Costs	(2,621,499)	0	(2,621,499)
Section II Costs	(31,833)	0	(31,833)
Departmental Totals			

Total Expenditures	81,917	0	81,917
Deductions			

Total Deductions	0	0	0
Functional Cost			

Functional Cost	81,917	0	81,917
Allocation Step 1			

1st Allocation	81,917	0	81,917
Allocation Step 2			

2nd Allocation	0	0	0
Total For 11 UNEMPLOYMENT			

Total Allocated	81,917	0	81,917

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department UNEMPLOYMENT COMPENSATION

Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	509	0.6214	509		509		509
INFORMATION TECHNOLOGY	10,823	13.2122	10,823		10,823		10,823
PERSONNEL	2,598	3.1715	2,598		2,598		2,598
GENERAL SERVICES	867	1.0584	867		867		867
SECRETARY OF STATE	13,188	16.0992	13,188		13,188		13,188
REVENUE	53,932	65.8373	53,932		53,932		53,932
SubTotal	81,917	100.0000	81,917		81,917		81,917
Total	81,917	100.0000	81,917		81,917		81,917

Allocation Basis: Unemployment Compensation Benefits for Central Service Agencies
Allocation Source: FY 2021 ACFR Work Papers

MAXIMUS
Schedule .5 - Allocation Summary
For Department UNEMPLOYMENT COMPENSATION

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	509	509
INFORMATION	10,823	10,823
PERSONNEL	2,598	2,598
GENERAL SERVICES	867	867
SECRETARY OF STATE	13,188	13,188
REVENUE	53,932	53,932
Direct Billed	0	0
Total	<u>81,917</u>	<u>81,917</u>



SCHEDULE 8
FISCAL 2021

STATE OF MISSOURI

INSURANCE

NATURE AND EXTENT OF SERVICES

The State insures itself for loss due to liability, based on accidents, thefts, etc. Costs are charged to central accounts within the general fund, highway and transportation fund, and state parks fund and administered by the Risk Management Unit of the Office of Administration. Costs have been functionalized and allocated as follows:

Auto Claim. Includes the cost of administration of the auto self-insurance program. Costs are allocated based on the actual claims experienced in FY 2021.

Aircraft Liability. Includes the cost of aircraft liability insurance and is allocated to benefiting departments based on premium amounts.

Surety Bonds. Includes the cost of the state and public employee blanket bond coverage. This does not include the University of Missouri system employees, which are covered by the University of Missouri risk management unit. Costs are allocated based on the number of covered employees.

Specific Bonds. Includes the cost of surety bonds for certain key officials. Costs are allocated to associated departments based on the total premium prorated by the specific coverage amounts.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department INSURANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	120,422			120,422
Total Allocated Additions:			0	0
Total To Be Allocated:	120,422	0		120,422

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department INSURANCE

	Total	General & Admin	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS
Other Expense & Cost					
Claims Administration Fees	3,723	0	3,723	0	0
Insurance/Bond Premium	116,699	0	0	80,735	33,873
Departmental Totals					
Total Expenditures	120,422	0	3,723	80,735	33,873
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	120,422	0	3,723	80,735	33,873
Allocation Step 1					
1st Allocation	120,422	0	3,723	80,735	33,873
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 12 INSURANCE					
Total Allocated	120,422	0	3,723	80,735	33,873

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department INSURANCE

SPECIFIC BONDS	
Other Expense & Cost	
Claims Administration Fees	0
Insurance/Bond Premium	2,091
Departmental Totals	
Total Expenditures	2,091
Deductions	
Total Deductions	0
Functional Cost	2,091
Allocation Step 1	
1st Allocation	2,091
Allocation Step 2	
2nd Allocation	0
Total For 12 INSURANCE	
Total Allocated	2,091

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - AUTO CLAIM

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY	3,192	0.6042	22		22		22
FACILTIES MANAG., DESIGN & CONST	1,219	0.2307	9		9		9
GENERAL SERVICES	12,429	2.3526	88		88		88
AGRICULTURE	11,438	2.1650	81		81		81
HIGHER EDUCATION	33,503	6.3416	236		236		236
MENTAL HEALTH	210,072	39.7634	1,480		1,480		1,480
NATURAL RESOURCES	45,555	8.6228	321		321		321
PUBLIC SAFETY	61,146	11.5740	431		431		431
SOCIAL SERVICES	110,316	20.8811	777		777		777
CORRECTIONS	39,436	7.4646	278		278		278
SubTotal	528,306	100.0000	3,723		3,723		3,723
Total	528,306	100.0000	3,723		3,723		3,723

Allocation Basis: Vehicle Claims by Deparments for FY 2021
Allocation Source: FY 2021 ACFR work papers

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - AIRCRAFT LIABILITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES	30,679	37.9996	30,679		30,679		30,679
PUBLIC SAFETY	50,056	62.0004	50,056		50,056		50,056
SubTotal	80,735	100.0000	80,735		80,735		80,735
Total	80,735	100.0000	80,735		80,735		80,735

Allocation Basis: Actual Aircraft Liability Premiums, FY 2021
Allocation Source: FY 2021 ACFR work papers

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - SURETY BONDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	16	0.0268	9		9		9
INFORMATION TECHNOLOGY	903	1.5151	513		513		513
BUDGET AND PLANNING	28	0.0470	16		16		16
ACCOUNTING	67	0.1124	38		38		38
FACILITIES MANAG., DESIGN & CONST	457	0.7668	260		260		260
PERSONNEL	47	0.0789	27		27		27
PURCHASING	37	0.0621	21		21		21
GENERAL SERVICES	106	0.1778	60		60		60
TREASURER	45	0.0755	26		26		26
SECRETARY OF STATE	209	0.3507	119		119		119
SECURITY	40	0.0671	23		23		23
REVENUE	1,292	2.1677	734		734		734
LEGISLATURE	647	1.0855	368		368		368
JUDICIARY	3,982	6.6810	2,263		2,263		2,263
GOVERNOR	29	0.0487	16		16		16
LT. GOVERNOR	17	0.0285	10		10		10
AUDITOR	104	0.1745	59		59		59
ATTORNEY GENERAL	359	0.6023	204		204		204
AGRICULTURE	396	0.6644	225		225		225
INSURANCE	928	1.5570	527		527		527
CONSERVATION	1,755	2.9445	997		997		997
ECONOMIC DEVELOPMENT	238	0.3993	135		135		135
EDUCATION	2,198	3.6878	1,249		1,249		1,249
HIGHER EDUCATION	323	0.5419	184		184		184
HEALTH	1,829	3.0687	1,039		1,039		1,039
HIGHWAYS	5,288	8.8722	3,005		3,005		3,005
LABOR	649	1.0889	369		369		369
MENTAL HEALTH	7,839	13.1522	4,455		4,455		4,455
NATURAL RESOURCES	1,678	2.8153	954		954		954
PUBLIC SAFETY	5,606	9.4057	3,186		3,186		3,186

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - SURETY BONDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOCIAL SERVICES	6,225	10.4443	3,538		3,538		3,538
CORRECTIONS	8,914	14.9559	5,066		5,066		5,066
ALL OTHER	7,351	12.3335	4,178		4,178		4,178
SubTotal	59,602	100.0000	33,873		33,873		33,873
Total	59,602	100.0000	33,873		33,873		33,873

Allocation Basis: Total Number of Employees, FY 2021
Allocation Source: OHB874R1 Report (Avg. 4 Quarters and Statistical Summary of Higher Ed)

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - SPECIFIC BONDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	139	6.6475	139		139		139
PUBLIC SAFETY	1,116	53.3716	1,116		1,116		1,116
ALL OTHER	836	39.9809	836		836		836
SubTotal	2,091	100.0000	2,091		2,091		2,091
Total	2,091	100.0000	2,091		2,091		2,091

Allocation Basis: Insurance Premiums on State Officials
Allocation Source: FY 2021 ACFR Work Papers

MAXIMUS
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	Total	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS	SPECIFIC BONDS
COMM. OF ADMIN.	9	0	0	9	0
INFORMATION	535	22	0	513	0
BUDGET AND PLANNING	16	0	0	16	0
ACCOUNTING	38	0	0	38	0
FACILITIES MANAG.,	269	9	0	260	0
PERSONNEL	27	0	0	27	0
PURCHASING	21	0	0	21	0
GENERAL SERVICES	30,827	88	30,679	60	0
TREASURER	26	0	0	26	0
SECRETARY OF STATE	119	0	0	119	0
SECURITY	23	0	0	23	0
REVENUE	734	0	0	734	0
LEGISLATURE	368	0	0	368	0
JUDICIARY	2,263	0	0	2,263	0
GOVERNOR	16	0	0	16	0
LT. GOVERNOR	10	0	0	10	0
AUDITOR	59	0	0	59	0
ATTORNEY GENERAL	204	0	0	204	0
AGRICULTURE	306	81	0	225	0
INSURANCE	666	0	0	527	139
CONSERVATION	997	0	0	997	0
ECONOMIC DEVELOPMENT	135	0	0	135	0
EDUCATION	1,249	0	0	1,249	0
HIGHER EDUCATION	420	236	0	184	0
HEALTH	1,039	0	0	1,039	0
HIGHWAYS	3,005	0	0	3,005	0
LABOR	369	0	0	369	0
MENTAL HEALTH	5,935	1,480	0	4,455	0
NATURAL RESOURCES	1,275	321	0	954	0
PUBLIC SAFETY	54,789	431	50,056	3,186	1,116
SOCIAL SERVICES	4,315	777	0	3,538	0
CORRECTIONS	5,344	278	0	5,066	0
ALL OTHER	5,014	0	0	4,178	836

MAXIMUS
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	Total	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS	SPECIFIC BONDS
Direct Billed	0	0	0	0	0
Total	120,422	3,723	80,735	33,873	2,091



SCHEDULE 9
FISCAL 2021

STATE OF MISSOURI
COMMISSIONER OF ADMINISTRATION
NATURE AND EXTENT OF SERVICES

The Commissioner of Administration is responsible for providing services to other State agencies including:

Accounting
Budget/Planning
Information Technology Services
Personnel
Purchasing
General Services

Departmental. Costs of the Office of the Commissioner including departmental personnel and budget services are allocated to units within the department based on the average number of employees in each OA division.

The salary and expenses of the Commissioner of Administration and her secretary are disallowed as general government.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department COMM. OF ADMIN.

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,175,704			1,175,704
BUILDING DEPRECIATION	9,857		9,857	
EQUIPMENT DEPRECIATION	2,669		2,669	
RETIREMENT/GROUP INSURANCE	468,282		468,282	
OASDHI	81,828		81,828	
BUILDING RENTAL	42,455		42,455	
UNEMPLOYMENT COMPENSATION	509		509	
INSURANCE	9		9	
COMM. OF ADMIN.		12,824	12,824	
ACCOUNTING		1,014	1,014	
PERSONNEL		3,710	3,710	
PURCHASING		7	7	
GENERAL SERVICES		318	318	
TREASURER		55	55	
SECRETARY OF STATE		906	906	
SECURITY		4,194	4,194	
REVENUE		107	107	
Total Allocated Additions:	605,609	23,135	628,744	628,744
Total To Be Allocated:	1,781,313	23,135		1,804,448

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department COMM. OF ADMIN.

	Total	General & Admin	DEPARTMENTAL	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	867,538	0	673,727	193,811
Other Expense & Cost				
Departmental Expenditures	308,166	0	239,321	68,845
Unallowable	0	0	0	0
Departmental Totals				
Total Expenditures	1,175,704	0	913,048	262,656
Deductions				
Total Deductions	0	0	0	0
Functional Cost	1,175,704	0	913,048	262,656
Allocation Step 1				
Inbound- All Others	605,609	0	470,314	135,295
1st Allocation	1,781,313	0	1,383,362	397,951
Allocation Step 2				
Inbound- All Others	23,135	0	17,967	5,168
2nd Allocation	23,135	0	17,967	5,168
Total For 15 COMM. OF ADMIN.				
Total Allocated	1,804,448	0	1,401,329	403,119

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department COMM. OF ADMIN.

Activity - DEPARTMENTAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	16	0.9270	12,824		12,824		12,824
INFORMATION TECHNOLOGY	903	52.3175	723,741		723,741	9,487	733,228
BUDGET AND PLANNING	28	1.6222	22,442		22,442	294	22,736
ACCOUNTING	67	3.8818	53,699		53,699	704	54,403
FACILTIES MANAG., DESIGN & CONST	457	26.4774	366,278		366,278	4,802	371,080
PERSONNEL	47	2.7231	37,670		37,670	494	38,164
PURCHASING	37	2.1437	29,655		29,655	389	30,044
GENERAL SERVICES	106	6.1414	84,957		84,957	1,114	86,071
ALL OTHER	65	3.7659	52,096		52,096	683	52,779
SubTotal	1,726	100.0000	1,383,362		1,383,362	17,967	1,401,329
Total	1,726	100.0000	1,383,362		1,383,362	17,967	1,401,329

Allocation Basis: Average Number of OA Employees, FY 2021
Allocation Source: HR Query "Number of OA Employees"

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department COMM. OF ADMIN.

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	397,951		397,951	5,168	403,119
SubTotal	100	100.0000	397,951		397,951	5,168	403,119
Total	100	100.0000	397,951		397,951	5,168	403,119

Allocation Basis: Disallowed Portion
Allocation Source: Disallowed Portion

MAXIMUS
Schedule .5 - Allocation Summary
For Department COMM. OF ADMIN.

Receiving Department	Total	DEPARTMENTAL	GENERAL GOV'T
COMM. OF ADMIN.	12,824	12,824	0
INFORMATION	733,228	733,228	0
BUDGET AND PLANNING	22,736	22,736	0
ACCOUNTING	54,403	54,403	0
FACILITIES MANAG.,	371,080	371,080	0
PERSONNEL	38,164	38,164	0
PURCHASING	30,044	30,044	0
GENERAL SERVICES	86,071	86,071	0
ALL OTHER	455,898	52,779	403,119
Direct Billed	0	0	0
Total	1,804,448	1,401,329	403,119

SCHEDULE 10
FISCAL 2021

STATE OF MISSOURI
INFORMATION TECHNOLOGY SERVICES
NATURE AND EXTENT OF SERVICES

The costs of State data processing services and telecommunications are included in this function. These expenses are included in the Section II cost pool and are disallowed and allocated to "All Other".

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department INFORMATION TECHNOLOGY SERVICES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	213,813,406			213,813,406
BUILDING DEPRECIATION	372,075		372,075	
EQUIPMENT DEPRECIATION	1,818,618		1,818,618	
RETIREMENT/GROUP INSURANCE	23,568,335		23,568,335	
OASDHI	3,650,635		3,650,635	
BUILDING RENTAL	1,015,769		1,015,769	
WORKER'S COMPENSATION	66,550		66,550	
UNEMPLOYMENT COMPENSATION	10,823		10,823	
INSURANCE	535		535	
COMM. OF ADMIN.	723,741	9,487	733,228	
BUDGET AND PLANNING		38,808	38,808	
ACCOUNTING		94,584	94,584	
PERSONNEL		209,371	209,371	
PURCHASING		278,927	278,927	
GENERAL SERVICES		17,920	17,920	
TREASURER		3,974	3,974	
SECURITY		236,028	236,028	
REVENUE		2,286	2,286	
Total Allocated Additions:	31,227,081	891,385	32,118,466	32,118,466
Total To Be Allocated:	245,040,487	891,385		245,931,872

MAXIMUS

Schedule .3 - Costs Allocated By Activity
For Department INFORMATION TECHNOLOGY SERVICES

	Total	General & Admin	SECTION II
Wages & Benefits			
Salaries & Wages	49,837,664	0	49,837,664
Other Expense & Cost			
Departmental Expenditures	174,743,768	0	174,743,768
Capital Outlay - Departmental	(10,768,026)	0	(10,768,026)
Departmental Totals			
Total Expenditures	213,813,406	0	213,813,406
Deductions			
Total Deductions	0	0	0
Functional Cost	213,813,406	0	213,813,406
Allocation Step 1			
Inbound- All Others	31,227,081	0	31,227,081
1st Allocation	245,040,487	0	245,040,487
Allocation Step 2			
Inbound- All Others	891,385	0	891,385
2nd Allocation	891,385	0	891,385
Total For 16 INFORMATION TECHNOLOGY			
Total Allocated	245,931,872	0	245,931,872

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY SERVICES

Activity - SECTION II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	245,040,487		245,040,487	891,385	245,931,872
SubTotal	100	100.0000	245,040,487		245,040,487	891,385	245,931,872
Total	100	100.0000	245,040,487		245,040,487	891,385	245,931,872

Allocation Basis: Disallowed Portion
Allocation Source: Disallowed Portion

MAXIMUS
Schedule .5 - Allocation Summary
For Department INFORMATION TECHNOLOGY SERVICES

Receiving Department	Total	SECTION II
ALL OTHER	245,931,872	245,931,872
Direct Billed	0	0
Total	<u>245,931,872</u>	<u>245,931,872</u>



SCHEDULE 11
FISCAL 2021

STATE OF MISSOURI
BUDGET AND PLANNING
NATURE AND EXTENT OF SERVICES

The Division of Budget and Planning is responsible for the preparation of the State budget. Its major responsibility is for providing technical assistance and support to the various State departments in the preparation of the various State and Federal budget documents which each must prepare to obtain funding for their programs. In addition, the Division assists departments in controlling program expenditures.

Costs of central budget preparation and Administrative Rules are unallowable and have been allocated to General Government. The remaining allowable budget and planning costs have been allocated to departments based on actual hours of service provided according to individual time sheets maintained by staff.

Costs of the Census 2020 are considered general government and have been allocated to "All Other".

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department BUDGET AND PLANNING

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,024,441			2,024,441
BUILDING DEPRECIATION	27,886		27,886	
RETIREMENT/GROUP INSURANCE	851,350		851,350	
OASDHI	143,962		143,962	
BUILDING RENTAL	67,958		67,958	
INSURANCE	16		16	
COMM. OF ADMIN.	22,442	294	22,736	
BUDGET AND PLANNING		328,366	328,366	
ACCOUNTING		935	935	
PERSONNEL		6,492	6,492	
PURCHASING		18	18	
GENERAL SERVICES		556	556	
TREASURER		79	79	
SECURITY		8,770	8,770	
REVENUE		59	59	
Total Allocated Additions:	1,113,614	345,569	1,459,183	1,459,183
Total To Be Allocated:	3,138,055	345,569		3,483,624

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department BUDGET AND PLANNING

	Total	General & Admin	BUDGET & PLANNING	Census 2020	GENERAL GOV'T
Wages & Benefits					
Salaries & Wages	1,977,071	0	1,138,568	155,363	683,140
Other Expense & Cost					
Departmental Expenditures	47,370	0	23,267	10,142	13,961
Capital Outlay	0	0	0	0	0
Departmental Totals					
Total Expenditures	2,024,441	0	1,161,835	165,505	697,101
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	2,024,441	0	1,161,835	165,505	697,101
Allocation Step 1					
Inbound- All Others	1,113,614	0	641,315	87,510	384,789
1st Allocation	3,138,055	0	1,803,150	253,015	1,081,890
Allocation Step 2					
Inbound- All Others	345,569	0	199,008	27,156	119,405
2nd Allocation	345,569	0	199,008	27,156	119,405
Total For 17 BUDGET AND PLANNING					
Total Allocated	3,483,624	0	2,002,158	280,171	1,201,295

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUDGET AND PLANNING

Activity - BUDGET & PLANNING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY	854	2.1522	38,808		38,808		38,808
BUDGET AND PLANNING	7,226	18.2110	328,366		328,366		328,366
ACCOUNTING	1,341	3.3795	60,938		60,938	8,445	69,383
FACILTIES MANAG., DESIGN & CONST	1,562	3.9365	70,981		70,981	9,837	80,818
PERSONNEL	209	0.5267	9,497		9,497	1,316	10,813
PURCHASING	529	1.3332	24,039		24,039	3,331	27,370
GENERAL SERVICES	89	0.2243	4,044		4,044	560	4,604
TREASURER	105	0.2646	4,771		4,771	661	5,432
SECRETARY OF STATE	306	0.7712	13,905		13,905	1,927	15,832
SECURITY	71	0.1789	3,226		3,226	447	3,673
REVENUE	979	2.4672	44,488		44,488	6,165	50,653
JUDICIARY	899	2.2656	40,853		40,853	5,662	46,515
GOVERNOR	1,195	3.0116	54,304		54,304	7,526	61,830
LT. GOVERNOR	132	0.3327	5,998		5,998	831	6,829
AUDITOR	103	0.2596	4,681		4,681	649	5,330
ATTORNEY GENERAL	146	0.3679	6,635		6,635	919	7,554
AGRICULTURE	1,265	3.1880	57,484		57,484	7,967	65,451
INSURANCE	1,853	4.6699	84,205		84,205	11,670	95,875
CONSERVATION	411	1.0358	18,677		18,677	2,588	21,265
ECONOMIC DEVELOPMENT	1,499	3.7777	68,118		68,118	9,440	77,558
EDUCATION	2,427	6.1164	110,288		110,288	15,285	125,573
HIGHER EDUCATION	1,386	3.4929	62,983		62,983	8,729	71,712
HEALTH	899	2.2656	40,853		40,853	5,662	46,515
HIGHWAYS	905	2.2807	41,125		41,125	5,699	46,824
LABOR	1,132	2.8528	51,441		51,441	7,129	58,570
MENTAL HEALTH	1,416	3.5685	64,346		64,346	8,918	73,264
NATURAL RESOURCES	1,315	3.3140	59,757		59,757	8,282	68,039
PUBLIC SAFETY	2,472	6.2298	112,333		112,333	15,568	127,901
SOCIAL SERVICES	4,576	11.5323	207,944		207,944	28,819	236,763
CORRECTIONS	1,330	3.3518	60,438		60,438	8,376	68,814

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUDGET AND PLANNING

Activity - BUDGET & PLANNING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	1,048	2.6411	47,624		47,624	6,600	54,224
SubTotal	39,680	100.0000	1,803,150		1,803,150	199,008	2,002,158
Total	39,680	100.0000	1,803,150		1,803,150	199,008	2,002,158

Allocation Basis: Budget and Planning Hours by Department, FY 2021
Allocation Source: Budget and Planning Office

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUDGET AND PLANNING

Activity - Census 2020

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	253,015		253,015	27,156	280,171
SubTotal	100	100.0000	253,015		253,015	27,156	280,171
Total	100	100.0000	253,015		253,015	27,156	280,171

Allocation Basis: Disallowed Portion
Allocation Source: Disallowed Portion

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUDGET AND PLANNING

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	1,081,890		1,081,890	119,405	1,201,295
SubTotal	100	100.0000	1,081,890		1,081,890	119,405	1,201,295
Total	100	100.0000	1,081,890		1,081,890	119,405	1,201,295

Allocation Basis: Disallowed Portion
Allocation Source: Disallowed Portion

MAXIMUS
Schedule .5 - Allocation Summary
For Department BUDGET AND PLANNING

Receiving Department	Total	BUDGET & PLANNING	Census 2020	GENERAL GOV'T
INFORMATION	38,808	38,808	0	0
BUDGET AND PLANNING	328,366	328,366	0	0
ACCOUNTING	69,383	69,383	0	0
FACILITIES MANAG.,	80,818	80,818	0	0
PERSONNEL	10,813	10,813	0	0
PURCHASING	27,370	27,370	0	0
GENERAL SERVICES	4,604	4,604	0	0
TREASURER	5,432	5,432	0	0
SECRETARY OF STATE	15,832	15,832	0	0
SECURITY	3,673	3,673	0	0
REVENUE	50,653	50,653	0	0
JUDICIARY	46,515	46,515	0	0
GOVERNOR	61,830	61,830	0	0
LT. GOVERNOR	6,829	6,829	0	0
AUDITOR	5,330	5,330	0	0
ATTORNEY GENERAL	7,554	7,554	0	0
AGRICULTURE	65,451	65,451	0	0
INSURANCE	95,875	95,875	0	0
CONSERVATION	21,265	21,265	0	0
ECONOMIC DEVELOPMENT	77,558	77,558	0	0
EDUCATION	125,573	125,573	0	0
HIGHER EDUCATION	71,712	71,712	0	0
HEALTH	46,515	46,515	0	0
HIGHWAYS	46,824	46,824	0	0
LABOR	58,570	58,570	0	0
MENTAL HEALTH	73,264	73,264	0	0
NATURAL RESOURCES	68,039	68,039	0	0
PUBLIC SAFETY	127,901	127,901	0	0
SOCIAL SERVICES	236,763	236,763	0	0
CORRECTIONS	68,814	68,814	0	0
ALL OTHER	1,535,690	54,224	280,171	1,201,295
Direct Billed	0	0	0	0

MAXIMUS
Schedule .5 - Allocation Summary
For Department BUDGET AND PLANNING

Receiving Department	Total	BUDGET & PLANNING	Census 2020	GENERAL GOV'T
Total	3,483,624	2,002,158	280,171	1,201,295



STATE OF MISSOURI

ACCOUNTING

NATURE AND EXTENT OF SERVICES

The Division of Accounting is responsible for payroll and accounting services for all State agencies. Costs have been functionalized and allocated as follows:

Payroll. Payroll preparation, employee tax administration, payroll cost distribution, social security cost administration and related expenses have been allocated based on the number of paychecks issued for each department.

Accounting. Cost of accounts payable maintenance of accounting records, interdepartmental transfers, grants accounting and related costs have been allocated based on the number of payment voucher document transactions processed for each department.

The portion of Accounting's costs associated with Fund Accounting has been disallowed as general government. The functional cost pools allocated within Accounting have been determined by means of a salary analysis. In this analysis the various levels of supervision have been appropriately allocated to the benefiting functions.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department ACCOUNTING

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,153,364			3,153,364
BUILDING DEPRECIATION	52,538		52,538	
EQUIPMENT DEPRECIATION	2,193		2,193	
RETIREMENT/GROUP INSURANCE	1,618,940		1,618,940	
OASDHI	220,318		220,318	
BUILDING RENTAL	132,333		132,333	
INSURANCE	38		38	
COMM. OF ADMIN.	53,699	704	54,403	
BUDGET AND PLANNING	60,938	8,445	69,383	
ACCOUNTING		3,765	3,765	
PERSONNEL		15,535	15,535	
PURCHASING		117	117	
GENERAL SERVICES		1,330	1,330	
TREASURER		222	222	
SECRETARY OF STATE		23,666	23,666	
SECURITY		24,785	24,785	
REVENUE		2,324	2,324	
Total Allocated Additions:	2,140,997	80,893	2,221,890	2,221,890
Total To Be Allocated:	5,294,361	80,893		5,375,254

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department ACCOUNTING

	Total	General & Admin	PAYROLL	ACCOUNTING	GENERAL GOV'T
Wages & Benefits					
Salaries & Wages	3,055,630	0	519,457	2,488,505	47,668
Other Expense & Cost					
Departmental Expenditures	97,734	0	16,615	79,594	1,525
Capital Outlay	0	0	0	0	0
Departmental Totals					
Total Expenditures	3,153,364	0	536,072	2,568,099	49,193
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	3,153,364	0	536,072	2,568,099	49,193
Allocation Step 1					
Inbound- All Others	2,140,997	0	363,969	1,743,628	33,400
1st Allocation	5,294,361	0	900,041	4,311,727	82,593
Allocation Step 2					
Inbound- All Others	80,893	0	13,752	65,879	1,262
2nd Allocation	80,893	0	13,752	65,879	1,262
Total For 18 ACCOUNTING					
Total Allocated	5,375,254	0	913,793	4,377,606	83,855

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department ACCOUNTING

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	377	0.0318	286		286		286
INFORMATION TECHNOLOGY	21,622	1.8216	16,395		16,395		16,395
BUDGET AND PLANNING	670	0.0564	508		508		508
ACCOUNTING	1,601	0.1349	1,214		1,214		1,214
FACILITIES MANAG., DESIGN & CONST	10,945	0.9221	8,299		8,299	129	8,428
PERSONNEL	1,128	0.0950	855		855	13	868
PURCHASING	887	0.0747	673		673	10	683
GENERAL SERVICES	2,534	0.2135	1,921		1,921	30	1,951
TREASURER	1,067	0.0899	809		809	13	822
SECRETARY OF STATE	5,078	0.4278	3,850		3,850	60	3,910
SECURITY	780	0.0657	591		591	9	600
REVENUE	31,347	2.6408	23,769		23,769	371	24,140
LEGISLATURE	15,149	1.2762	11,487		11,487	179	11,666
JUDICIARY	91,488	7.7074	69,370		69,370	1,082	70,452
GOVERNOR	693	0.0584	525		525	8	533
LT. GOVERNOR	404	0.0340	306		306	5	311
AUDITOR	2,511	0.2115	1,904		1,904	30	1,934
ATTORNEY GENERAL	8,659	0.7295	6,566		6,566	102	6,668
AGRICULTURE	9,294	0.7830	7,047		7,047	110	7,157
INSURANCE	17,824	1.5016	13,515		13,515	211	13,726
CONSERVATION	40,549	3.4161	30,746		30,746	480	31,226
ECONOMIC DEVELOPMENT	3,323	0.2799	2,520		2,520	39	2,559
EDUCATION	43,450	3.6605	32,946		32,946	514	33,460
HIGHER EDUCATION	7,857	0.6619	5,958		5,958	93	6,051
HEALTH	43,540	3.6680	33,014		33,014	515	33,529
HIGHWAYS	124,844	10.5175	94,662		94,662	1,477	96,139
LABOR	15,291	1.2882	11,594		11,594	181	11,775
MENTAL HEALTH	162,213	13.6657	122,997		122,997	1,919	124,916
NATURAL RESOURCES	37,772	3.1821	28,640		28,640	447	29,087
PUBLIC SAFETY	116,089	9.7799	88,023		88,023	1,373	89,396

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department ACCOUNTING

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOCIAL SERVICES	150,251	12.6579	113,927		113,927	1,777	115,704
CORRECTIONS	216,222	18.2158	163,947		163,947	2,557	166,504
ALL OTHER	1,552	0.1307	1,177		1,177	18	1,195
SubTotal	1,187,011	100.0000	900,041		900,041	13,752	913,793
Total	1,187,011	100.0000	900,041		900,041	13,752	913,793

Allocation Basis: Number of Paychecks, FY 2021
Allocation Source: SAM II HR Access Query

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department ACCOUNTING

Activity - ACCOUNTING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	157	0.0169	728		728		728
INFORMATION TECHNOLOGY	16,855	1.8134	78,189		78,189		78,189
BUDGET AND PLANNING	92	0.0099	427		427		427
ACCOUNTING	550	0.0592	2,551		2,551		2,551
FACILITIES MANAG., DESIGN & CONST	25,019	2.6918	116,061		116,061	1,808	117,869
PERSONNEL	145	0.0156	673		673	10	683
PURCHASING	99	0.0107	459		459	7	466
GENERAL SERVICES	39,298	4.2280	182,300		182,300	2,839	185,139
TREASURER	68,981	7.4216	319,998		319,998	4,984	324,982
SECRETARY OF STATE	4,332	0.4661	20,096		20,096	313	20,409
SECURITY	258	0.0278	1,197		1,197	19	1,216
REVENUE	31,652	3.4054	146,831		146,831	2,287	149,118
LEGISLATURE	9,673	1.0407	44,872		44,872	699	45,571
JUDICIARY	37,172	3.9993	172,438		172,438	2,686	175,124
GOVERNOR	515	0.0554	2,389		2,389	37	2,426
LT. GOVERNOR	1,100	0.1183	5,103		5,103	79	5,182
AUDITOR	565	0.0608	2,621		2,621	41	2,662
ATTORNEY GENERAL	4,839	0.5206	22,448		22,448	350	22,798
AGRICULTURE	10,662	1.1471	49,460		49,460	770	50,230
INSURANCE	5,490	0.5907	25,468		25,468	397	25,865
CONSERVATION	28,204	3.0344	130,836		130,836	2,038	132,874
ECONOMIC DEVELOPMENT	2,345	0.2523	10,878		10,878	169	11,047
EDUCATION	120,278	12.9402	557,961		557,961	8,691	566,652
HIGHER EDUCATION	6,283	0.6760	29,146		29,146	454	29,600
HEALTH	40,623	4.3706	188,447		188,447	2,935	191,382
HIGHWAYS	100,595	10.8229	466,653		466,653	7,268	473,921
LABOR	109,606	11.7924	508,454		508,454	7,919	516,373
MENTAL HEALTH	53,601	5.7669	248,651		248,651	3,873	252,524
NATURAL RESOURCES	22,855	2.4589	106,023		106,023	1,651	107,674
PUBLIC SAFETY	70,697	7.6062	327,958		327,958	5,108	333,066

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department ACCOUNTING

Activity - ACCOUNTING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOCIAL SERVICES	73,332	7.8897	340,182		340,182	5,298	345,480
CORRECTIONS	42,345	4.5558	196,435		196,435	3,059	199,494
ALL OTHER	1,249	0.1344	5,794		5,794	90	5,884
SubTotal	929,467	100.0000	4,311,727		4,311,727	65,879	4,377,606
Total	929,467	100.0000	4,311,727		4,311,727	65,879	4,377,606

Allocation Basis: Number of PV Documents by Agency
Allocation Source: Access Query from SAM II Data Warehouse-Financial

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department ACCOUNTING

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	82,593		82,593	1,262	83,855
SubTotal	100	100.0000	82,593		82,593	1,262	83,855
Total	100	100.0000	82,593		82,593	1,262	83,855

Allocation Basis: Disallowed Portion
Allocation Source: Disallowed Portion

MAXIMUS
Schedule .5 - Allocation Summary
For Department ACCOUNTING

Receiving Department	Total	PAYROLL	ACCOUNTING	GENERAL GOV'T
COMM. OF ADMIN.	1,014	286	728	0
INFORMATION	94,584	16,395	78,189	0
BUDGET AND PLANNING	935	508	427	0
ACCOUNTING	3,765	1,214	2,551	0
FACILITIES MANAG.,	126,297	8,428	117,869	0
PERSONNEL	1,551	868	683	0
PURCHASING	1,149	683	466	0
GENERAL SERVICES	187,090	1,951	185,139	0
TREASURER	325,804	822	324,982	0
SECRETARY OF STATE	24,319	3,910	20,409	0
SECURITY	1,816	600	1,216	0
REVENUE	173,258	24,140	149,118	0
LEGISLATURE	57,237	11,666	45,571	0
JUDICIARY	245,576	70,452	175,124	0
GOVERNOR	2,959	533	2,426	0
LT. GOVERNOR	5,493	311	5,182	0
AUDITOR	4,596	1,934	2,662	0
ATTORNEY GENERAL	29,466	6,668	22,798	0
AGRICULTURE	57,387	7,157	50,230	0
INSURANCE	39,591	13,726	25,865	0
CONSERVATION	164,100	31,226	132,874	0
ECONOMIC DEVELOPMENT	13,606	2,559	11,047	0
EDUCATION	600,112	33,460	566,652	0
HIGHER EDUCATION	35,651	6,051	29,600	0
HEALTH	224,911	33,529	191,382	0
HIGHWAYS	570,060	96,139	473,921	0
LABOR	528,148	11,775	516,373	0
MENTAL HEALTH	377,440	124,916	252,524	0
NATURAL RESOURCES	136,761	29,087	107,674	0
PUBLIC SAFETY	422,462	89,396	333,066	0
SOCIAL SERVICES	461,184	115,704	345,480	0
CORRECTIONS	365,998	166,504	199,494	0
ALL OTHER	90,934	1,195	5,884	83,855



MAXIMUS
Schedule .5 - Allocation Summary
For Department ACCOUNTING

Receiving Department	Total	PAYROLL	ACCOUNTING	GENERAL GOV'T
Direct Billed	0	0	0	0
Total	5,375,254	913,793	4,377,606	83,855



SCHEDULE 13
FISCAL 2021

STATE OF MISSOURI
FACILITIES MANAGEMENT, DESIGN AND CONSTRUCTION
NATURE AND EXTENT OF SERVICES

The Division of Facilities Management, Design and Construction is responsible for the operation and maintenance of State owned buildings. These expenses are included in the Section II cost pool and are disallowed and allocated to "All Other".

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department FACILTIES MANAG., DESIGN & CONST

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	68,162,934			68,162,934
BUILDING DEPRECIATION	257,503		257,503	
EQUIPMENT DEPRECIATION	1,776		1,776	
RETIREMENT/GROUP INSURANCE	10,588,924		10,588,924	
OASDHI	1,461,029		1,461,029	
BUILDING RENTAL	1,893,663		1,893,663	
WORKER'S COMPENSATION	444,112		444,112	
INSURANCE	269		269	
COMM. OF ADMIN.	366,278	4,802	371,080	
BUDGET AND PLANNING	70,981	9,837	80,818	
ACCOUNTING	124,360	1,937	126,297	
PERSONNEL		105,961	105,961	
PURCHASING		47,134	47,134	
GENERAL SERVICES		9,069	9,069	
TREASURER		3,715	3,715	
SECRETARY OF STATE		30,927	30,927	
SECURITY		61,009	61,009	
REVENUE		107	107	
Total Allocated Additions:	15,208,895	274,498	15,483,393	15,483,393
Total To Be Allocated:	83,371,829	274,498		83,646,327

MAXIMUS

Schedule .3 - Costs Allocated By Activity
For Department FACILTIES MANAG., DESIGN & CONST

	Total	General & Admin	SECTION II
Wages & Benefits			
Salaries & Wages	19,382,019	0	19,382,019
Other Expense & Cost			
Departmental Expenditures	49,564,300	0	49,564,300
Capital Outlay - Departmental	(783,385)	0	(783,385)
Departmental Totals			
Total Expenditures	68,162,934	0	68,162,934
Deductions			
Total Deductions	0	0	0
Functional Cost	68,162,934	0	68,162,934
Allocation Step 1			
Inbound- All Others	15,208,895	0	15,208,895
1st Allocation	83,371,829	0	83,371,829
Allocation Step 2			
Inbound- All Others	274,498	0	274,498
2nd Allocation	274,498	0	274,498
Total For 19 FACILTIES MANAG., DESIGN &			
Total Allocated	83,646,327	0	83,646,327

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FACILTIES MANAG., DESIGN & CONST

Activity - SECTION II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	83,371,829		83,371,829	274,498	83,646,327
SubTotal	100	100.0000	83,371,829		83,371,829	274,498	83,646,327
Total	100	100.0000	83,371,829		83,371,829	274,498	83,646,327

Allocation Basis: Disallowed Portion
Allocation Source: Disallowed Portion

MAXIMUS
Schedule .5 - Allocation Summary
For Department FACILTIES MANAG., DESIGN & CONST

Receiving Department	Total	SECTION II
ALL OTHER	83,646,327	83,646,327
Direct Billed	0	0
Total	<u>83,646,327</u>	<u>83,646,327</u>



SCHEDULE 14
FISCAL 2021

STATE OF MISSOURI

PERSONNEL

NATURE AND EXTENT OF SERVICES

The Division of Personnel is responsible for recruitment, training, position classification, setting of compensation, and related activities. Costs have been allocated based on the average number of employees in each department.

The HR Call Center provides administration of human resources to the Office of Administration employees. Costs have been allocated based on the average number of Office of Administration employees.

Section II costs are disallowable and have been allocated to "All Other".

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department PERSONNEL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,865,217			2,865,217
BUILDING DEPRECIATION	74,249		74,249	
RETIREMENT/GROUP INSURANCE	1,223,795		1,223,795	
OASDHI	187,084		187,084	
BUILDING RENTAL	241,974		241,974	
WORKER'S COMPENSATION	698		698	
UNEMPLOYMENT COMPENSATION	2,598		2,598	
INSURANCE	27		27	
COMM. OF ADMIN.	37,670	494	38,164	
BUDGET AND PLANNING	9,497	1,316	10,813	
ACCOUNTING	1,528	23	1,551	
PERSONNEL		10,898	10,898	
PURCHASING		512	512	
GENERAL SERVICES		933	933	
TREASURER		131	131	
SECRETARY OF STATE		6,197	6,197	
SECURITY		18,303	18,303	
REVENUE		79	79	
Total Allocated Additions:	1,779,120	38,886	1,818,006	1,818,006
Total To Be Allocated:	4,644,337	38,886		4,683,223

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department PERSONNEL

	Total	General & Admin	PERSONNEL SERVICE	HR CALL CENTER	SECTION II
Wages & Benefits					
Salaries & Wages	2,559,226	0	2,370,181	144,822	44,223
Other Expense & Cost					
Departmental Expenditures	305,991	0	235,278	14,376	56,337
Capital Outlays- Personnel Services	0	0	0	0	0
Departmental Totals					
Total Expenditures	2,865,217	0	2,605,459	159,198	100,560
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	2,865,217	0	2,605,459	159,198	100,560
Allocation Step 1					
Inbound- All Others	1,779,120	0	1,647,700	100,677	30,743
1st Allocation	4,644,337	0	4,253,159	259,875	131,303
Allocation Step 2					
Inbound- All Others	38,886	0	36,014	2,200	672
2nd Allocation	38,886	0	36,014	2,200	672
Total For 21 PERSONNEL					
Total Allocated	4,683,223	0	4,289,173	262,075	131,975

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Activity - PERSONNEL SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	16	0.0306	1,301		1,301		1,301
INFORMATION TECHNOLOGY	903	1.7260	73,412		73,412		73,412
BUDGET AND PLANNING	28	0.0535	2,276		2,276		2,276
ACCOUNTING	67	0.1281	5,447		5,447		5,447
FACILITIES MANAG., DESIGN & CONST	457	0.8735	37,153		37,153		37,153
PERSONNEL	47	0.0898	3,821		3,821		3,821
PURCHASING	37	0.0707	3,008		3,008	26	3,034
GENERAL SERVICES	106	0.2026	8,618		8,618	75	8,693
TREASURER	45	0.0860	3,658		3,658	32	3,690
SECRETARY OF STATE	209	0.3995	16,991		16,991	148	17,139
SECURITY	40	0.0765	3,252		3,252	28	3,280
REVENUE	1,292	2.4696	105,036		105,036	916	105,952
LEGISLATURE	647	1.2367	52,599		52,599	459	53,058
JUDICIARY	3,982	7.6114	323,727		323,727	2,823	326,550
GOVERNOR	29	0.0554	2,358		2,358	21	2,379
LT. GOVERNOR	17	0.0325	1,382		1,382	12	1,394
AUDITOR	104	0.1988	8,455		8,455	74	8,529
ATTORNEY GENERAL	359	0.6862	29,186		29,186	255	29,441
AGRICULTURE	396	0.7569	32,194		32,194	281	32,475
INSURANCE	928	1.7738	75,444		75,444	658	76,102
CONSERVATION	1,755	3.3546	142,677		142,677	1,244	143,921
ECONOMIC DEVELOPMENT	238	0.4549	19,349		19,349	169	19,518
EDUCATION	2,198	4.2014	178,692		178,692	1,558	180,250
HIGHER EDUCATION	323	0.6174	26,259		26,259	229	26,488
HEALTH	1,829	3.4961	148,693		148,693	1,297	149,990
HIGHWAYS	5,288	10.1078	429,901		429,901	3,749	433,650
LABOR	649	1.2405	52,762		52,762	460	53,222
MENTAL HEALTH	7,839	14.9839	637,291		637,291	5,558	642,849
NATURAL RESOURCES	1,678	3.2074	136,417		136,417	1,190	137,607
PUBLIC SAFETY	5,606	10.7157	455,754		455,754	3,974	459,728

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Activity - PERSONNEL SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOCIAL SERVICES	6,225	11.8988	506,077		506,077	4,413	510,490
CORRECTIONS	8,914	17.0392	724,685		724,685	6,319	731,004
ALL OTHER	65	0.1242	5,284		5,284	46	5,330
SubTotal	52,316	100.0000	4,253,159		4,253,159	36,014	4,289,173
Total	52,316	100.0000	4,253,159		4,253,159	36,014	4,289,173

Allocation Basis: Average Number of Total Employees by Department, FY 2021
Allocation Source: SAM II HR (Merit & UCP) Reports

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Activity - HR CALL CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	16	0.9270	2,409		2,409		2,409
INFORMATION TECHNOLOGY	903	52.3175	135,959		135,959		135,959
BUDGET AND PLANNING	28	1.6222	4,216		4,216		4,216
ACCOUNTING	67	3.8818	10,088		10,088		10,088
FACILTIES MANAG., DESIGN & CONST	457	26.4774	68,808		68,808		68,808
PERSONNEL	47	2.7231	7,077		7,077		7,077
PURCHASING	37	2.1437	5,571		5,571	391	5,962
GENERAL SERVICES	106	6.1414	15,960		15,960	1,121	17,081
ALL OTHER	65	3.7659	9,787		9,787	688	10,475
SubTotal	1,726	100.0000	259,875		259,875	2,200	262,075
Total	1,726	100.0000	259,875		259,875	2,200	262,075

Allocation Basis: Average Number of OA Employees, FY 2021
Allocation Source: HR Query "Number of OA Employees"

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Activity - SECTION II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	131,303		131,303	672	131,975
SubTotal	100	100.0000	131,303		131,303	672	131,975
Total	100	100.0000	131,303		131,303	672	131,975

Allocation Basis: Disallowed Portion
Allocation Source: Disallowed Portion

MAXIMUS
Schedule .5 - Allocation Summary
For Department PERSONNEL

Receiving Department	Total PERSONNEL SERVICE		HR CALL CENTER	SECTION II
COMM. OF ADMIN.	3,710	1,301	2,409	0
INFORMATION	209,371	73,412	135,959	0
BUDGET AND PLANNING	6,492	2,276	4,216	0
ACCOUNTING	15,535	5,447	10,088	0
FACILITIES MANAG.,	105,961	37,153	68,808	0
PERSONNEL	10,898	3,821	7,077	0
PURCHASING	8,996	3,034	5,962	0
GENERAL SERVICES	25,774	8,693	17,081	0
TREASURER	3,690	3,690	0	0
SECRETARY OF STATE	17,139	17,139	0	0
SECURITY	3,280	3,280	0	0
REVENUE	105,952	105,952	0	0
LEGISLATURE	53,058	53,058	0	0
JUDICIARY	326,550	326,550	0	0
GOVERNOR	2,379	2,379	0	0
LT. GOVERNOR	1,394	1,394	0	0
AUDITOR	8,529	8,529	0	0
ATTORNEY GENERAL	29,441	29,441	0	0
AGRICULTURE	32,475	32,475	0	0
INSURANCE	76,102	76,102	0	0
CONSERVATION	143,921	143,921	0	0
ECONOMIC DEVELOPMENT	19,518	19,518	0	0
EDUCATION	180,250	180,250	0	0
HIGHER EDUCATION	26,488	26,488	0	0
HEALTH	149,990	149,990	0	0
HIGHWAYS	433,650	433,650	0	0
LABOR	53,222	53,222	0	0
MENTAL HEALTH	642,849	642,849	0	0
NATURAL RESOURCES	137,607	137,607	0	0
PUBLIC SAFETY	459,728	459,728	0	0
SOCIAL SERVICES	510,490	510,490	0	0
CORRECTIONS	731,004	731,004	0	0
ALL OTHER	147,780	5,330	10,475	131,975



MAXIMUS
Schedule .5 - Allocation Summary
For Department PERSONNEL

Receiving Department	Total PERSONNEL SERVICE		HR CALL CENTER	SECTION II
Direct Billed	0	0	0	0
Total	4,683,223	4,289,173	262,075	131,975



SCHEDULE 15
FISCAL 2021

STATE OF MISSOURI

PURCHASING

NATURE AND EXTENT OF SERVICES

The Division of Purchasing is responsible for procurement of all supplies, materials, equipment and contractual services required by the various State departments and agencies. Operating costs are not directly billed, and have been allocated to each State department based on the payments against contract releases during FY 2021.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department PURCHASING

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,938,536			1,938,536
BUILDING DEPRECIATION	40,834		40,834	
EQUIPMENT DEPRECIATION	462		462	
RETIREMENT/GROUP INSURANCE	953,096		953,096	
OASDHI	146,950		146,950	
BUILDING RENTAL	144,501		144,501	
WORKER'S COMPENSATION	23,896		23,896	
INSURANCE	21		21	
COMM. OF ADMIN.	29,655	389	30,044	
BUDGET AND PLANNING	24,039	3,331	27,370	
ACCOUNTING	1,132	17	1,149	
PERSONNEL	8,579	417	8,996	
PURCHASING		10	10	
GENERAL SERVICES		734	734	
TREASURER		102	102	
SECURITY		14,871	14,871	
REVENUE		54	54	
Total Allocated Additions:	1,373,165	19,925	1,393,090	1,393,090
Total To Be Allocated:	3,311,701	19,925		3,331,626

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department PURCHASING

	Total	General & Admin	OPERATING
Wages & Benefits			
Salaries & Wages	1,902,882	0	1,902,882
Other Expense & Cost			
Departmental Expenditures	195,315	0	195,315
Capital Outlay - Departmental	(661)	0	(661)
Refunds	(159,000)	0	(159,000)
Departmental Totals			
Total Expenditures	1,938,536	0	1,938,536
Deductions			
Total Deductions	0	0	0
Functional Cost	1,938,536	0	1,938,536
Allocation Step 1			
Inbound- All Others	1,373,165	0	1,373,165
1st Allocation	3,311,701	0	3,311,701
Allocation Step 2			
Inbound- All Others	19,925	0	19,925
2nd Allocation	19,925	0	19,925
Total For 22 PURCHASING			
Total Allocated	3,331,626	0	3,331,626

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PURCHASING

Activity - OPERATING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	2,022	0.0002	7		7		7
INFORMATION TECHNOLOGY	84,186,438	8.4225	278,927		278,927		278,927
BUDGET AND PLANNING	5,426	0.0005	18		18		18
ACCOUNTING	35,335	0.0035	117		117		117
FACILITIES MANAG., DESIGN & CONST	14,226,126	1.4233	47,134		47,134		47,134
PERSONNEL	154,611	0.0155	512		512		512
PURCHASING	2,904	0.0003	10		10		10
GENERAL SERVICES	11,027,260	1.1032	36,536		36,536	244	36,780
TREASURER	123,557	0.0124	409		409	3	412
SECRETARY OF STATE	6,657,900	0.6661	22,059		22,059	147	22,206
SECURITY	137,648	0.0138	456		456	3	459
REVENUE	15,798,853	1.5806	52,345		52,345	349	52,694
GOVERNOR	1,398	0.0001	5		5		5
LT. GOVERNOR	2,327	0.0002	8		8		8
AUDITOR	350,856	0.0351	1,162		1,162	8	1,170
ATTORNEY GENERAL	2,643,878	0.2645	8,760		8,760	58	8,818
AGRICULTURE	1,491,840	0.1493	4,943		4,943	33	4,976
INSURANCE	1,927,612	0.1928	6,387		6,387	43	6,430
CONSERVATION	29,970,952	2.9985	99,300		99,300	663	99,963
ECONOMIC DEVELOPMENT	4,953,295	0.4956	16,411		16,411	110	16,521
EDUCATION	90,493,302	9.0534	299,822		299,822	2,001	301,823
HIGHER EDUCATION	3,501,617	0.3503	11,602		11,602	77	11,679
HEALTH	84,751,864	8.4790	280,800		280,800	1,874	282,674
LABOR	1,937,397	0.1938	6,419		6,419	43	6,462
MENTAL HEALTH	46,625,744	4.6647	154,480		154,480	1,031	155,511
NATURAL RESOURCES	5,748,916	0.5752	19,047		19,047	127	19,174
PUBLIC SAFETY	47,327,236	4.7349	156,805		156,805	1,047	157,852
SOCIAL SERVICES	343,695,562	34.3850	1,138,730		1,138,730	7,602	1,146,332
CORRECTIONS	201,635,549	20.1727	668,059		668,059	4,459	672,518
ALL OTHER	130,029	0.0130	431		431	3	434

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PURCHASING

Activity - OPERATING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	999,547,454	100.0000	3,311,701		3,311,701	19,925	3,331,626
Total	999,547,454	100.0000	3,311,701		3,311,701	19,925	3,331,626

Allocation Basis: Payments Against Contract Releases
Allocation Source: Microsoft Access Query from SAM II Data Warehouse

MAXIMUS
Schedule .5 - Allocation Summary
For Department PURCHASING

Receiving Department	Total	OPERATING
COMM. OF ADMIN.	7	7
INFORMATION	278,927	278,927
BUDGET AND PLANNING	18	18
ACCOUNTING	117	117
FACILITIES MANAG.,	47,134	47,134
PERSONNEL	512	512
PURCHASING	10	10
GENERAL SERVICES	36,780	36,780
TREASURER	412	412
SECRETARY OF STATE	22,206	22,206
SECURITY	459	459
REVENUE	52,694	52,694
GOVERNOR	5	5
LT. GOVERNOR	8	8
AUDITOR	1,170	1,170
ATTORNEY GENERAL	8,818	8,818
AGRICULTURE	4,976	4,976
INSURANCE	6,430	6,430
CONSERVATION	99,963	99,963
ECONOMIC DEVELOPMENT	16,521	16,521
EDUCATION	301,823	301,823
HIGHER EDUCATION	11,679	11,679
HEALTH	282,674	282,674
LABOR	6,462	6,462
MENTAL HEALTH	155,511	155,511
NATURAL RESOURCES	19,174	19,174
PUBLIC SAFETY	157,852	157,852
SOCIAL SERVICES	1,146,332	1,146,332
CORRECTIONS	672,518	672,518
ALL OTHER	434	434
Direct Billed	0	0



MAXIMUS
Schedule .5 - Allocation Summary
For Department PURCHASING

Receiving Department	Total	OPERATING
Total	3,331,626	3,331,626



SCHEDULE 16
FISCAL 2021

STATE OF MISSOURI

GENERAL SERVICES

NATURE AND EXTENT OF SERVICES

The Division of General Services is responsible for providing a variety of central services and administrative department support activities. Costs have been functionalized and allocated as follows:

Risk Management. Administers the State's insurance and self insurance programs. Costs are allocated based on the number of employees in each State agency and public university employees. This does not include the University of Missouri system employees which are covered by the University of Missouri risk management unit.

Section II. Section II costs are disallowed and have been allocated to "All Other".

Surplus Property. Surplus Property costs are allocated to "All Other".

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department GENERAL SERVICES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	15,984,021			15,984,021
BUILDING DEPRECIATION	40,416		40,416	
EQUIPMENT DEPRECIATION	24,354		24,354	
RETIREMENT/GROUP INSURANCE	2,158,031		2,158,031	
OASDHI	286,727		286,727	
BUILDING RENTAL	214,420		214,420	
WORKER'S COMPENSATION	14,339		14,339	
UNEMPLOYMENT COMPENSATION	867		867	
INSURANCE	30,827		30,827	
COMM. OF ADMIN.	84,957	1,114	86,071	
BUDGET AND PLANNING	4,044	560	4,604	
ACCOUNTING	184,221	2,869	187,090	
PERSONNEL	24,578	1,196	25,774	
PURCHASING	36,536	244	36,780	
GENERAL SERVICES		2,104	2,104	
TREASURER		4,321	4,321	
SECURITY		10,677	10,677	
REVENUE		1,097	1,097	
Total Allocated Additions:	3,104,317	24,182	3,128,499	3,128,499
Total To Be Allocated:	19,088,338	24,182		19,112,520

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department GENERAL SERVICES

	Total	General & Admin	RISK MANAGEMENT	SECTION II	SURPLUS PROPERTY
Wages & Benefits					
Salaries & Wages	3,628,779	0	595,958	2,397,113	635,708
Other Expense & Cost					
Departmental Expenditures	18,743,316	0	5,893,837	12,249,516	599,963
General and Administrative	330,195	0	54,228	218,122	57,845
Unallowable Risk Management	(5,871,047)	0	(5,871,047)	0	0
Capital Outlay - Departmental	(847,222)	0	0	(847,222)	0
Capital Outlay - G & A	0	0	0	0	0
Departmental Totals					
Total Expenditures	15,984,021	0	672,976	14,017,529	1,293,516
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	15,984,021	0	672,976	14,017,529	1,293,516
Allocation Step 1					
Inbound- All Others	3,104,317	0	509,825	2,050,662	543,830
1st Allocation	19,088,338	0	1,182,801	16,068,191	1,837,346
Allocation Step 2					
Inbound- All Others	24,182	0	3,971	15,975	4,236
2nd Allocation	24,182	0	3,971	15,975	4,236
Total For 23 GENERAL SERVICES					
Total Allocated	19,112,520	0	1,186,772	16,084,166	1,841,582

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES

Activity - RISK MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	16	0.0268	318		318		318
INFORMATION TECHNOLOGY	903	1.5151	17,920		17,920		17,920
BUDGET AND PLANNING	28	0.0470	556		556		556
ACCOUNTING	67	0.1124	1,330		1,330		1,330
FACILITIES MANAG., DESIGN & CONST	457	0.7668	9,069		9,069		9,069
PERSONNEL	47	0.0789	933		933		933
PURCHASING	37	0.0621	734		734		734
GENERAL SERVICES	106	0.1778	2,104		2,104		2,104
TREASURER	45	0.0755	893		893	3	896
SECRETARY OF STATE	209	0.3507	4,148		4,148	14	4,162
SECURITY	40	0.0671	794		794	3	797
REVENUE	1,292	2.1677	25,640		25,640	89	25,729
LEGISLATURE	647	1.0855	12,840		12,840	44	12,884
JUDICIARY	3,982	6.6810	79,023		79,023	273	79,296
GOVERNOR	29	0.0487	576		576	2	578
LT. GOVERNOR	17	0.0285	337		337	1	338
AUDITOR	104	0.1745	2,064		2,064	7	2,071
ATTORNEY GENERAL	359	0.6023	7,124		7,124	25	7,149
AGRICULTURE	396	0.6644	7,859		7,859	27	7,886
INSURANCE	928	1.5570	18,416		18,416	64	18,480
CONSERVATION	1,755	2.9445	34,828		34,828	120	34,948
ECONOMIC DEVELOPMENT	238	0.3993	4,723		4,723	16	4,739
EDUCATION	2,198	3.6878	43,619		43,619	151	43,770
HIGHER EDUCATION	323	0.5419	6,410		6,410	22	6,432
HEALTH	1,829	3.0687	36,296		36,296	125	36,421
HIGHWAYS	5,288	8.8722	104,940		104,940	362	105,302
LABOR	649	1.0889	12,879		12,879	44	12,923
MENTAL HEALTH	7,839	13.1522	155,565		155,565	537	156,102
NATURAL RESOURCES	1,678	2.8153	33,300		33,300	115	33,415
PUBLIC SAFETY	5,606	9.4057	111,251		111,251	384	111,635

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES

Activity - RISK MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOCIAL SERVICES	6,225	10.4443	123,535		123,535	427	123,962
CORRECTIONS	8,914	14.9559	176,896		176,896	612	177,508
ALL OTHER	7,351	12.3335	145,881		145,881	504	146,385
SubTotal	59,602	100.0000	1,182,801		1,182,801	3,971	1,186,772
Total	59,602	100.0000	1,182,801		1,182,801	3,971	1,186,772

Allocation Basis: Total Number of Employees, FY 2021
Allocation Source: OHB874R1 Report (Avg. 4 Quarters and Statistical Summary of Higher Ed)

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES

Activity - SECTION II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	16,068,191		16,068,191	15,975	16,084,166
SubTotal	100	100.0000	16,068,191		16,068,191	15,975	16,084,166
Total	100	100.0000	16,068,191		16,068,191	15,975	16,084,166

Allocation Basis: Disallowed Portion
Allocation Source: Disallowed Portion

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES

Activity - SURPLUS PROPERTY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	1,837,346		1,837,346	4,236	1,841,582
SubTotal	100	100.0000	1,837,346		1,837,346	4,236	1,841,582
Total	100	100.0000	1,837,346		1,837,346	4,236	1,841,582

Allocation Basis: Disallowed Portion
Allocation Source: Disallowed Portion

MAXIMUS
Schedule .5 - Allocation Summary
For Department GENERAL SERVICES

Receiving Department	Total	RISK MANAGEMENT	SECTION II	SURPLUS PROPERTY
COMM. OF ADMIN.	318	318	0	0
INFORMATION	17,920	17,920	0	0
BUDGET AND PLANNING	556	556	0	0
ACCOUNTING	1,330	1,330	0	0
FACILITIES MANAG.,	9,069	9,069	0	0
PERSONNEL	933	933	0	0
PURCHASING	734	734	0	0
GENERAL SERVICES	2,104	2,104	0	0
TREASURER	896	896	0	0
SECRETARY OF STATE	4,162	4,162	0	0
SECURITY	797	797	0	0
REVENUE	25,729	25,729	0	0
LEGISLATURE	12,884	12,884	0	0
JUDICIARY	79,296	79,296	0	0
GOVERNOR	578	578	0	0
LT. GOVERNOR	338	338	0	0
AUDITOR	2,071	2,071	0	0
ATTORNEY GENERAL	7,149	7,149	0	0
AGRICULTURE	7,886	7,886	0	0
INSURANCE	18,480	18,480	0	0
CONSERVATION	34,948	34,948	0	0
ECONOMIC DEVELOPMENT	4,739	4,739	0	0
EDUCATION	43,770	43,770	0	0
HIGHER EDUCATION	6,432	6,432	0	0
HEALTH	36,421	36,421	0	0
HIGHWAYS	105,302	105,302	0	0
LABOR	12,923	12,923	0	0
MENTAL HEALTH	156,102	156,102	0	0
NATURAL RESOURCES	33,415	33,415	0	0
PUBLIC SAFETY	111,635	111,635	0	0
SOCIAL SERVICES	123,962	123,962	0	0
CORRECTIONS	177,508	177,508	0	0
ALL OTHER	18,072,133	146,385	16,084,166	1,841,582



MAXIMUS
Schedule .5 - Allocation Summary
For Department GENERAL SERVICES

Receiving Department	Total	RISK MANAGEMENT	SECTION II	SURPLUS PROPERTY
Direct Billed	0	0	0	0
Total	19,112,520	1,186,772	16,084,166	1,841,582



SCHEDULE 17
FISCAL 2021

STATE OF MISSOURI

TREASURER

NATURE AND EXTENT OF SERVICES

The State Treasurer is responsible for disbursement of State funds, reconciliation of bank accounts, redemption of warrants, and related activities. These costs are allowable for plan purposes and have been allocated based on the number of warrants issued for each department (including paychecks, accounts payable, welfare funds, child support payments and tax refunds). Since the count of regular warrants ("A" warrants) is not available by Department, the number of payment voucher document transactions is included in the total count of all warrants.

Advertising costs for the unclaimed property division of the Treasurer's Office, and refunds have been identified separately and disallowed. The other costs of the Treasurer's Office are considered general government and have been allocated to "All Other".

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department TREASURER

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,677,050			3,677,050
BUILDING DEPRECIATION	73,519		73,519	
RETIREMENT/GROUP INSURANCE	1,120,510		1,120,510	
OASDHI	164,991		164,991	
BUILDING RENTAL	191,764		191,764	
INSURANCE	26		26	
BUDGET AND PLANNING	4,771	661	5,432	
ACCOUNTING	320,807	4,997	325,804	
PERSONNEL	3,658	32	3,690	
PURCHASING	409	3	412	
GENERAL SERVICES	893	3	896	
TREASURER		7,235	7,235	
SECRETARY OF STATE		44,098	44,098	
SECURITY		16,015	16,015	
REVENUE		77	77	
Total Allocated Additions:	1,881,348	73,121	1,954,469	1,954,469
Total To Be Allocated:	5,558,398	73,121		5,631,519

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department TREASURER

	Total	General & Admin	DISBURSEMENTS	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	2,262,325	0	127,651	2,134,674
Other Expense & Cost				
Departmental Expenditures	1,433,236	0	80,835	1,352,401
Refunds	47,577,104	0	0	47,577,104
Capital Outlay- Departmental	(19,800)	0	(1,117)	(18,683)
Refunds	(47,575,815)	0	0	(47,575,815)
Departmental Totals				
Total Expenditures	3,677,050	0	207,369	3,469,681
Deductions				
Total Deductions	0	0	0	0
Functional Cost	3,677,050	0	207,369	3,469,681
Allocation Step 1				
Inbound- All Others	1,881,348	0	106,154	1,775,194
1st Allocation	5,558,398	0	313,523	5,244,875
Allocation Step 2				
Inbound- All Others	73,121	0	4,126	68,995
2nd Allocation	73,121	0	4,126	68,995
Total For 24 TREASURER				
Total Allocated	5,631,519	0	317,649	5,313,870

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department TREASURER

Activity - DISBURSEMENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	534	0.0176	55		55		55
INFORMATION TECHNOLOGY	38,477	1.2676	3,974		3,974		3,974
BUDGET AND PLANNING	762	0.0251	79		79		79
ACCOUNTING	2,151	0.0709	222		222		222
FACILITIES MANAG., DESIGN & CONST	35,964	1.1848	3,715		3,715		3,715
PERSONNEL	1,273	0.0419	131		131		131
PURCHASING	986	0.0325	102		102		102
GENERAL SERVICES	41,832	1.3782	4,321		4,321		4,321
TREASURER	70,048	2.3078	7,235		7,235		7,235
SECRETARY OF STATE	9,410	0.3100	972		972	14	986
SECURITY	1,038	0.0342	107		107	2	109
REVENUE	599,341	19.7455	61,907		61,907	870	62,777
LEGISLATURE	24,822	0.8178	2,564		2,564	36	2,600
JUDICIARY	128,660	4.2387	13,289		13,289	187	13,476
GOVERNOR	1,208	0.0398	125		125	2	127
LT. GOVERNOR	1,504	0.0496	155		155	2	157
AUDITOR	3,076	0.1013	318		318	4	322
ATTORNEY GENERAL	13,498	0.4447	1,394		1,394	20	1,414
AGRICULTURE	19,956	0.6575	2,061		2,061	29	2,090
INSURANCE	23,314	0.7681	2,408		2,408	34	2,442
CONSERVATION	68,753	2.2651	7,102		7,102	100	7,202
ECONOMIC DEVELOPMENT	5,668	0.1867	585		585	8	593
EDUCATION	163,728	5.3941	16,912		16,912	238	17,150
HIGHER EDUCATION	14,140	0.4658	1,461		1,461	21	1,482
HEALTH	84,163	2.7728	8,693		8,693	122	8,815
HIGHWAYS	225,439	7.4272	23,286		23,286	327	23,613
LABOR	124,897	4.1148	12,901		12,901	181	13,082
MENTAL HEALTH	215,814	7.1101	22,292		22,292	313	22,605
NATURAL RESOURCES	60,627	1.9974	6,262		6,262	88	6,350
PUBLIC SAFETY	186,786	6.1537	19,293		19,293	271	19,564

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department TREASURER

Activity - DISBURSEMENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOCIAL SERVICES	606,099	19.9678	62,605		62,605	878	63,483
CORRECTIONS	258,567	8.5186	26,708		26,708	375	27,083
ALL OTHER	2,801	0.0923	289		289	4	293
SubTotal	3,035,336	100.0000	313,523		313,523	4,126	317,649
Total	3,035,336	100.0000	313,523		313,523	4,126	317,649

Allocation Basis: Number of PV Documents, Payroll, Revenue and Social Services Warrants
Allocation Source: Microsoft Acces Queries-SAM II HR and Financial, and OA-Accounting

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department TREASURER

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	5,244,875		5,244,875	68,995	5,313,870
SubTotal	100	100.0000	5,244,875		5,244,875	68,995	5,313,870
Total	100	100.0000	5,244,875		5,244,875	68,995	5,313,870

Allocation Basis: Disallowed Portion
Allocation Source: Disallowed Portion

MAXIMUS
Schedule .5 - Allocation Summary
For Department TREASURER

Receiving Department	Total	DISBURSEMENTS	GENERAL GOV'T
COMM. OF ADMIN.	55	55	0
INFORMATION	3,974	3,974	0
BUDGET AND PLANNING	79	79	0
ACCOUNTING	222	222	0
FACILITIES MANAG.,	3,715	3,715	0
PERSONNEL	131	131	0
PURCHASING	102	102	0
GENERAL SERVICES	4,321	4,321	0
TREASURER	7,235	7,235	0
SECRETARY OF STATE	986	986	0
SECURITY	109	109	0
REVENUE	62,777	62,777	0
LEGISLATURE	2,600	2,600	0
JUDICIARY	13,476	13,476	0
GOVERNOR	127	127	0
LT. GOVERNOR	157	157	0
AUDITOR	322	322	0
ATTORNEY GENERAL	1,414	1,414	0
AGRICULTURE	2,090	2,090	0
INSURANCE	2,442	2,442	0
CONSERVATION	7,202	7,202	0
ECONOMIC DEVELOPMENT	593	593	0
EDUCATION	17,150	17,150	0
HIGHER EDUCATION	1,482	1,482	0
HEALTH	8,815	8,815	0
HIGHWAYS	23,613	23,613	0
LABOR	13,082	13,082	0
MENTAL HEALTH	22,605	22,605	0
NATURAL RESOURCES	6,350	6,350	0
PUBLIC SAFETY	19,564	19,564	0
SOCIAL SERVICES	63,483	63,483	0
CORRECTIONS	27,083	27,083	0
ALL OTHER	5,314,163	293	5,313,870



MAXIMUS
Schedule .5 - Allocation Summary
For Department TREASURER

Receiving Department	Total	DISBURSEMENTS	GENERAL GOV'T
Direct Billed	0	0	0
Total	5,631,519	317,649	5,313,870



SCHEDULE 18
FISCAL 2021

STATE OF MISSOURI

SECRETARY OF STATE

NATURE AND EXTENT OF SERVICES

The Secretary of State maintains a central records facility which stores inactive records required to be maintained under State or Federal records management policies. The costs of this service are not directly billed to State agencies. Costs are allowable for plan purposes and have been allocated based on the number of cubic feet of records stored. All other costs of the Secretary of State are considered general government and are allocated to "All Other". Costs of the Staff Services function are general and administrative in nature and are distributed to general government and to allowable functions prior to allocation.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department SECRETARY OF STATE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	26,803,916			26,803,916
BUILDING DEPRECIATION	496,894		496,894	
RETIREMENT/GROUP INSURANCE	4,936,134		4,936,134	
OASDHI	667,652		667,652	
BUILDING RENTAL	1,580,466		1,580,466	
UNEMPLOYMENT COMPENSATION	13,188		13,188	
INSURANCE	119		119	
BUDGET AND PLANNING	13,905	1,927	15,832	
ACCOUNTING	23,946	373	24,319	
PERSONNEL	16,991	148	17,139	
PURCHASING	22,059	147	22,206	
GENERAL SERVICES	4,148	14	4,162	
TREASURER	972	14	986	
SECRETARY OF STATE		137,441	137,441	
SECURITY		73,973	73,973	
REVENUE		508	508	
Total Allocated Additions:	7,776,474	214,545	7,991,019	7,991,019
Total To Be Allocated:	34,580,390	214,545		34,794,935

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department SECRETARY OF STATE

	Total	General & Admin	RECORDS MANAGEMENT	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	7,198,608	0	2,155,336	5,043,272
Other Expense & Cost				
Departmental Expenditures	15,651,141	0	546,565	15,104,576
General and Administrative	4,298,521	0	1,287,021	3,011,500
Capital Outlay - Departmental	(52,266)	0	(44,833)	(7,433)
Capital Outlay - G & A	(292,088)	0	(87,454)	(204,634)
Postage	0	0	0	0
Departmental Totals				
Total Expenditures	26,803,916	0	3,856,635	22,947,281
Deductions				
Total Deductions	0	0	0	0
Functional Cost	26,803,916	0	3,856,635	22,947,281
Allocation Step 1				
Inbound- All Others	7,776,474	0	2,328,355	5,448,119
1st Allocation	34,580,390	0	6,184,990	28,395,400
Allocation Step 2				
Inbound- All Others	214,545	0	64,237	150,308
2nd Allocation	214,545	0	64,237	150,308
Total For 25 SECRETARY OF STATE				
Total Allocated	34,794,935	0	6,249,227	28,545,708

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department SECRETARY OF STATE

Activity - RECORDS MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	63	0.0146	906		906		906
ACCOUNTING	1,646	0.3826	23,666		23,666		23,666
FACILITIES MANAG., DESIGN & CONST	2,151	0.5000	30,927		30,927		30,927
PERSONNEL	431	0.1002	6,197		6,197		6,197
TREASURER	3,067	0.7130	44,098		44,098		44,098
SECRETARY OF STATE	9,559	2.2222	137,441		137,441		137,441
SECURITY	69	0.0160	992		992	11	1,003
REVENUE	1,058	0.2460	15,212		15,212	164	15,376
LEGISLATURE	1,093	0.2541	15,715		15,715	170	15,885
JUDICIARY	61,108	14.2057	878,622		878,622	9,499	888,121
GOVERNOR	72	0.0167	1,035		1,035	11	1,046
LT. GOVERNOR	6	0.0014	86		86	1	87
AUDITOR	1,123	0.2611	16,147		16,147	175	16,322
ATTORNEY GENERAL	78,490	18.2465	1,128,543		1,128,543	12,201	1,140,744
AGRICULTURE	823	0.1913	11,833		11,833	128	11,961
INSURANCE	9,517	2.2124	136,837		136,837	1,479	138,316
CONSERVATION	354	0.0823	5,090		5,090	55	5,145
ECONOMIC DEVELOPMENT	3,007	0.6990	43,235		43,235	467	43,702
EDUCATION	4,348	1.0108	62,516		62,516	676	63,192
HIGHER EDUCATION	2,704	0.6286	38,879		38,879	420	39,299
HEALTH	13,930	3.2383	200,288		200,288	2,165	202,453
HIGHWAYS	1,141	0.2652	16,406		16,406	177	16,583
LABOR	16,509	3.8378	237,369		237,369	2,566	239,935
MENTAL HEALTH	21,391	4.9727	307,564		307,564	3,325	310,889
NATURAL RESOURCES	14,165	3.2929	203,667		203,667	2,202	205,869
PUBLIC SAFETY	23,608	5.4881	339,440		339,440	3,670	343,110
SOCIAL SERVICES	60,657	14.1009	872,137		872,137	9,429	881,566
CORRECTIONS	93,216	21.6700	1,340,278		1,340,278	14,491	1,354,769
ALL OTHER	4,859	1.1296	69,864		69,864	755	70,619
SubTotal	430,165	100.0000	6,184,990		6,184,990	64,237	6,249,227

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department SECRETARY OF STATE

Activity - RECORDS MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	430,165	100.0000	6,184,990		6,184,990	64,237	6,249,227

Allocation Basis: Cubic Feet of Storage
Allocation Source: Secretary of State's Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department SECRETARY OF STATE

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	28,395,400		28,395,400	150,308	28,545,708
SubTotal	100	100.0000	28,395,400		28,395,400	150,308	28,545,708
Total	100	100.0000	28,395,400		28,395,400	150,308	28,545,708

Allocation Basis: Disallowed Portion
Allocation Source: Disallowed Portion

MAXIMUS
Schedule .5 - Allocation Summary
For Department SECRETARY OF STATE

Receiving Department	Total	RECORDS	GENERAL GOV'T
COMM. OF ADMIN.	906	906	0
ACCOUNTING	23,666	23,666	0
FACILTIES MANAG.,	30,927	30,927	0
PERSONNEL	6,197	6,197	0
TREASURER	44,098	44,098	0
SECRETARY OF STATE	137,441	137,441	0
SECURITY	1,003	1,003	0
REVENUE	15,376	15,376	0
LEGISLATURE	15,885	15,885	0
JUDICIARY	888,121	888,121	0
GOVERNOR	1,046	1,046	0
LT. GOVERNOR	87	87	0
AUDITOR	16,322	16,322	0
ATTORNEY GENERAL	1,140,744	1,140,744	0
AGRICULTURE	11,961	11,961	0
INSURANCE	138,316	138,316	0
CONSERVATION	5,145	5,145	0
ECONOMIC DEVELOPMENT	43,702	43,702	0
EDUCATION	63,192	63,192	0
HIGHER EDUCATION	39,299	39,299	0
HEALTH	202,453	202,453	0
HIGHWAYS	16,583	16,583	0
LABOR	239,935	239,935	0
MENTAL HEALTH	310,889	310,889	0
NATURAL RESOURCES	205,869	205,869	0
PUBLIC SAFETY	343,110	343,110	0
SOCIAL SERVICES	881,566	881,566	0
CORRECTIONS	1,354,769	1,354,769	0
ALL OTHER	28,616,327	70,619	28,545,708
Direct Billed	0	0	0
Total	34,794,935	6,249,227	28,545,708



SCHEDULE 19
FISCAL 2021

STATE OF MISSOURI

SECURITY

NATURE AND EXTENT OF SERVICES

Security services are provided to the buildings in the Jefferson City area. This cost is allowable for plan purposes and has been allocated based on the number of people in each department occupying the buildings served.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department SECURITY

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,330,880			1,330,880
BUILDING DEPRECIATION	4,308		4,308	
RETIREMENT/GROUP INSURANCE	698,991		698,991	
OASDHI	101,173		101,173	
INSURANCE	23		23	
BUDGET AND PLANNING	3,226	447	3,673	
ACCOUNTING	1,788	28	1,816	
PERSONNEL	3,252	28	3,280	
PURCHASING	456	3	459	
GENERAL SERVICES	794	3	797	
TREASURER	107	2	109	
SECRETARY OF STATE	992	11	1,003	
SECURITY		12,964	12,964	
Total Allocated Additions:	815,110	13,486	828,596	828,596
Total To Be Allocated:	2,145,990	13,486		2,159,476

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department SECURITY

	Total	General & Admin	SECURITY
Wages & Benefits			
Salaries & Wages	1,453,762	0	1,453,762
Other Expense & Cost			
Departmental Expenditures	171,447	0	171,447
General and Administrative	21,520	0	21,520
Capital Outlay - Departmental	(41,900)	0	(41,900)
Capital Outlay - G/A	(152)	0	(152)
Unallowable Security	(273,797)	0	(273,797)
Departmental Totals			
Total Expenditures	1,330,880	0	1,330,880
Deductions			
Total Deductions	0	0	0
Functional Cost	1,330,880	0	1,330,880
Allocation Step 1			
Inbound- All Others	815,110	0	815,110
1st Allocation	2,145,990	0	2,145,990
Allocation Step 2			
Inbound- All Others	13,486	0	13,486
2nd Allocation	13,486	0	13,486
Total For 26 SECURITY			
Total Allocated	2,159,476	0	2,159,476

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department SECURITY

Activity - SECURITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	11	0.1955	4,194		4,194		4,194
INFORMATION TECHNOLOGY	619	10.9986	236,028		236,028		236,028
BUDGET AND PLANNING	23	0.4087	8,770		8,770		8,770
ACCOUNTING	65	1.1549	24,785		24,785		24,785
FACILITIES MANAG., DESIGN & CONST	160	2.8429	61,009		61,009		61,009
PERSONNEL	48	0.8529	18,303		18,303		18,303
PURCHASING	39	0.6930	14,871		14,871		14,871
GENERAL SERVICES	28	0.4975	10,677		10,677		10,677
TREASURER	42	0.7463	16,015		16,015		16,015
SECRETARY OF STATE	194	3.4471	73,973		73,973		73,973
SECURITY	34	0.6041	12,964		12,964		12,964
REVENUE	861	15.2984	328,305		328,305	2,660	330,965
LEGISLATURE	429	7.6226	163,580		163,580	1,325	164,905
JUDICIARY	68	1.2082	25,929		25,929	210	26,139
GOVERNOR	26	0.4620	9,914		9,914	80	9,994
LT. GOVERNOR	7	0.1244	2,669		2,669	22	2,691
AUDITOR	75	1.3326	28,598		28,598	232	28,830
ATTORNEY GENERAL	200	3.5537	76,261		76,261	618	76,879
AGRICULTURE	3	0.0533	1,144		1,144	9	1,153
INSURANCE	390	6.9296	148,709		148,709	1,205	149,914
ECONOMIC DEVELOPMENT	103	1.8301	39,275		39,275	318	39,593
EDUCATION	302	5.3660	115,154		115,154	933	116,087
HIGHER EDUCATION	151	2.6830	57,577		57,577	467	58,044
HEALTH	106	1.8834	40,418		40,418	327	40,745
HIGHWAYS	458	8.1379	174,638		174,638	1,415	176,053
LABOR	313	5.5615	119,349		119,349	967	120,316
MENTAL HEALTH	1	0.0178	381		381	3	384
NATURAL RESOURCES	330	5.8635	125,831		125,831	1,020	126,851
PUBLIC SAFETY	162	2.8785	61,772		61,772	501	62,273
SOCIAL SERVICES	358	6.3611	136,508		136,508	1,106	137,614

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department SECURITY

Activity - SECURITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	22	0.3909	8,389		8,389	68	8,457
SubTotal	5,628	100.0000	2,145,990		2,145,990	13,486	2,159,476
Total	5,628	100.0000	2,145,990		2,145,990	13,486	2,159,476

Allocation Basis: Head Count of Buildings Served
Allocation Source: Facilities Management Records

MAXIMUS
Schedule .5 - Allocation Summary
For Department SECURITY

Receiving Department	Total	SECURITY
COMM. OF ADMIN.	4,194	4,194
INFORMATION	236,028	236,028
BUDGET AND PLANNING	8,770	8,770
ACCOUNTING	24,785	24,785
FACILITIES MANAG.,	61,009	61,009
PERSONNEL	18,303	18,303
PURCHASING	14,871	14,871
GENERAL SERVICES	10,677	10,677
TREASURER	16,015	16,015
SECRETARY OF STATE	73,973	73,973
SECURITY	12,964	12,964
REVENUE	330,965	330,965
LEGISLATURE	164,905	164,905
JUDICIARY	26,139	26,139
GOVERNOR	9,994	9,994
LT. GOVERNOR	2,691	2,691
AUDITOR	28,830	28,830
ATTORNEY GENERAL	76,879	76,879
AGRICULTURE	1,153	1,153
INSURANCE	149,914	149,914
ECONOMIC DEVELOPMENT	39,593	39,593
EDUCATION	116,087	116,087
HIGHER EDUCATION	58,044	58,044
HEALTH	40,745	40,745
HIGHWAYS	176,053	176,053
LABOR	120,316	120,316
MENTAL HEALTH	384	384
NATURAL RESOURCES	126,851	126,851
PUBLIC SAFETY	62,273	62,273
SOCIAL SERVICES	137,614	137,614
ALL OTHER	8,457	8,457
Direct Billed	0	0



MAXIMUS
Schedule .5 - Allocation Summary
For Department SECURITY

Receiving Department	Total	SECURITY
Total	2,159,476	2,159,476



SCHEDULE 20
FISCAL 2021

STATE OF MISSOURI

REVENUE

NATURE AND EXTENT OF SERVICES

The cashier's office in the Department of Revenue receives funds payable to the State and deposits them with the State Treasurer. This cost is allowable for plan purposes and has been allocated based on actual revenues received.

Other costs are considered general government and have been allocated to "All Other".

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department REVENUE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	497,547,271			497,547,271
BUILDING DEPRECIATION	699,260		699,260	
RETIREMENT/GROUP INSURANCE	26,130,798		26,130,798	
OASDHI	3,464,089		3,464,089	
BUILDING RENTAL	2,785,652		2,785,652	
WORKER'S COMPENSATION	127,836		127,836	
UNEMPLOYMENT COMPENSATION	53,932		53,932	
INSURANCE	734		734	
BUDGET AND PLANNING	44,488	6,165	50,653	
ACCOUNTING	170,600	2,658	173,258	
PERSONNEL	105,036	916	105,952	
PURCHASING	52,345	349	52,694	
GENERAL SERVICES	25,640	89	25,729	
TREASURER	61,907	870	62,777	
SECRETARY OF STATE	15,212	164	15,376	
SECURITY	328,305	2,660	330,965	
REVENUE		74,981	74,981	
Total Allocated Additions:	34,065,834	88,852	34,154,686	34,154,686
Total To Be Allocated:	531,613,105	88,852		531,701,957

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department REVENUE

	Total	General & Admin	CASHIER	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	38,615,395	0	128,892	38,486,503
Other Expense & Cost				
Departmental Expenditures	433,206,005	0	5,063	433,200,942
General and Administrative	26,476,952	0	88,376	26,388,576
Refunds	1,487,288,177	0	0	1,487,288,177
Capital Outlay - Departmental	(681,475)	0	0	(681,475)
Capital Outlay - G & A	(69,606)	0	(232)	(69,374)
Refunds	(1,487,288,177)	0	0	(1,487,288,177)
Departmental Totals				
Total Expenditures	497,547,271	0	222,099	497,325,172
Deductions				
Total Deductions	0	0	0	0
Functional Cost	497,547,271	0	222,099	497,325,172
Allocation Step 1				
Inbound- All Others	34,065,834	0	113,706	33,952,128
1st Allocation	531,613,105	0	335,805	531,277,300
Allocation Step 2				
Inbound- All Others	88,852	0	297	88,555
2nd Allocation	88,852	0	297	88,555
Total For 27 REVENUE				
Total Allocated	531,701,957	0	336,102	531,365,855

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department REVENUE

Activity - CASHIER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	5,232	0.0318	107		107		107
INFORMATION TECHNOLOGY	111,910	0.6807	2,286		2,286		2,286
BUDGET AND PLANNING	2,884	0.0175	59		59		59
ACCOUNTING	113,784	0.6921	2,324		2,324		2,324
FACILITIES MANAG., DESIGN & CONST	5,252	0.0319	107		107		107
PERSONNEL	3,853	0.0234	79		79		79
PURCHASING	2,661	0.0162	54		54		54
GENERAL SERVICES	53,707	0.3267	1,097		1,097		1,097
TREASURER	3,779	0.0230	77		77		77
SECRETARY OF STATE	24,881	0.1513	508		508		508
REVENUE	3,671,074	22.3289	74,981		74,981		74,981
LEGISLATURE	51,273	0.3119	1,047		1,047	1	1,048
JUDICIARY	306,508	1.8643	6,260		6,260	7	6,267
GOVERNOR	9,186	0.0559	188		188		188
LT. GOVERNOR	897	0.0055	18		18		18
AUDITOR	8,823	0.0537	180		180		180
ATTORNEY GENERAL	22,312	0.1357	456		456	1	457
AGRICULTURE	12,998	0.0791	265		265		265
INSURANCE	1,569	0.0095	32		32		32
CONSERVATION	132,682	0.8070	2,710		2,710	3	2,713
ECONOMIC DEVELOPMENT	24,379	0.1483	498		498	1	499
EDUCATION	4,275,417	26.0047	87,326		87,326	103	87,429
HIGHER EDUCATION	962,439	5.8539	19,658		19,658	23	19,681
HEALTH	520,073	3.1633	10,622		10,622	12	10,634
HIGHWAYS	589,261	3.5841	12,036		12,036	14	12,050
LABOR	6,426	0.0391	131		131		131
MENTAL HEALTH	1,227,327	7.4651	25,068		25,068	29	25,097
NATURAL RESOURCES	138,056	0.8397	2,820		2,820	3	2,823
PUBLIC SAFETY	536,140	3.2610	10,951		10,951	13	10,964
SOCIAL SERVICES	2,705,014	16.4529	55,250		55,250	65	55,315



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department REVENUE

Activity - CASHIER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CORRECTIONS	903,914	5.4979	18,462		18,462	22	18,484
ALL OTHER	7,225	0.0439	148		148		148
SubTotal	16,440,936	100.0000	335,805		335,805	297	336,102
Total	16,440,936	100.0000	335,805		335,805	297	336,102

Allocation Basis: Total Revenues (in thousands of dollars)
Allocation Source: Microsoft Access Query From SAM II Data Warehouse

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department REVENUE

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	531,277,300		531,277,300	88,555	531,365,855
SubTotal	100	100.0000	531,277,300		531,277,300	88,555	531,365,855
Total	100	100.0000	531,277,300		531,277,300	88,555	531,365,855

Allocation Basis: Disallowed Portion
Allocation Source: Disallowed Portion

MAXIMUS
Schedule .5 - Allocation Summary
For Department REVENUE

Receiving Department	Total	CASHIER	GENERAL GOV'T
COMM. OF ADMIN.	107	107	0
INFORMATION	2,286	2,286	0
BUDGET AND PLANNING	59	59	0
ACCOUNTING	2,324	2,324	0
FACILITIES MANAG.,	107	107	0
PERSONNEL	79	79	0
PURCHASING	54	54	0
GENERAL SERVICES	1,097	1,097	0
TREASURER	77	77	0
SECRETARY OF STATE	508	508	0
REVENUE	74,981	74,981	0
LEGISLATURE	1,048	1,048	0
JUDICIARY	6,267	6,267	0
GOVERNOR	188	188	0
LT. GOVERNOR	18	18	0
AUDITOR	180	180	0
ATTORNEY GENERAL	457	457	0
AGRICULTURE	265	265	0
INSURANCE	32	32	0
CONSERVATION	2,713	2,713	0
ECONOMIC DEVELOPMENT	499	499	0
EDUCATION	87,429	87,429	0
HIGHER EDUCATION	19,681	19,681	0
HEALTH	10,634	10,634	0
HIGHWAYS	12,050	12,050	0
LABOR	131	131	0
MENTAL HEALTH	25,097	25,097	0
NATURAL RESOURCES	2,823	2,823	0
PUBLIC SAFETY	10,964	10,964	0
SOCIAL SERVICES	55,315	55,315	0
CORRECTIONS	18,484	18,484	0
ALL OTHER	531,366,003	148	531,365,855
Direct Billed	0	0	0



MAXIMUS
Schedule .5 - Allocation Summary
For Department REVENUE

Receiving Department	Total	CASHIER	GENERAL GOV'T
Total	531,701,957	336,102	531,365,855



STATE OF MISSOURI
CENTRAL SERVICE COST ALLOCATION PLAN
TABLE OF CONTENTS

	<u>SCHEDULE</u>
SUMMARY DATA	A.001
BUILDING DEPRECIATION	
Nature and Extent of Services	1
Total Costs to be Allocated	1.2
Costs to be Allocated by Activity (Cost Pool)	1.3
Detail Activity Allocation - Ag Feed/Seed Lab	1.4.1
Detail Activity Allocation - Broadway	1.4.2
Detail Activity Allocation - Capitol	1.4.3
Detail Activity Allocation - D & C Warehouse	1.4.4
Detail Activity Allocation - DEQ Lab	1.4.5
Detail Activity Allocation - Health Lab	1.4.6
Detail Activity Allocation - Fletcher Daniels	1.4.7
Detail Activity Allocation - Howerton	1.4.8
Detail Activity Allocation - Jefferson.	1.4.9
Detail Activity Allocation - Kirkpatrick Information Center ..	1.4.10
Detail Activity Allocation - Lewis & Clark	1.4.11
Detail Activity Allocation - Mill Creek	1.4.12
Detail Activity Allocation - Mo. Blvd	1.4.13
Detail Activity Allocation - National Guard Complex	1.4.14
Detail Activity Allocation - Penrose Family Center	1.4.15
Detail Activity Allocation - Professional Registration	1.4.16
Detail Activity Allocation - Springfield	1.4.17
Detail Activity Allocation - St. Joseph	1.4.18
Detail Activity Allocation - Supreme Court	1.4.19
Detail Activity Allocation - Truman	1.4.20
Detail Activity Allocation - Wainwright	1.4.21
Cost Allocation Summary	1.5
EQUIPMENT DEPRECIATION	
Nature and Extent of Services	2
Total Costs to be Allocated	2.2
Costs to be Allocated by Activity (Cost Pool)	2.3
Detail Activity Allocation - Equipment Depreciation	2.4.1
Cost Allocation Summary	2.5
RETIREMENT/GROUP INSURANCE	
Nature and Extent of Services	3
Total Costs to be Allocated	3.2
Costs to be Allocated by Activity (Cost Pool)	3.3
Detail Activity Allocation - Retirement/Group Insurance	3.4.1
Cost Allocation Summary	3.5

STATE OF MISSOURI
CENTRAL SERVICE COST ALLOCATION PLAN
TABLE OF CONTENTS (CONTINUED)

	<u>SCHEDULE</u>
OASDHI	
Nature and Extent of Services	4
Total Costs to be Allocated	4.2
Costs to be Allocated by Activity (Cost Pool)	4.3
Detail Activity Allocation - OASDHI	4.4.1
Cost Allocation Summary	4.5
BUILDING RENTAL	
Nature and Extent of Services	5
Total Costs to be Allocated	5.2
Costs to be Allocated by Activity (Cost Pool)	5.3
Detail Activity Allocation - Building Rental	5.4.1
Cost Allocation Summary	5.5
WORKERS' COMPENSATION	
Nature and Extent of Services	6
Total Costs to be Allocated	6.2
Costs to be Allocated by Activity (Cost Pool)	6.3
Detail Activity Allocation - Workers' Compensation	6.4.1
Cost Allocation Summary	6.5
UNEMPLOYMENT COMPENSATION	
Nature and Extent of Services	7
Total Costs to be Allocated	7.2
Costs to be Allocated by Activity (Cost Pool)	7.3
Detail Activity Allocation - Unemployment Compensation	7.4.1
Cost Allocation Summary	7.5
INSURANCE	
Nature and Extent of Services	8
Total Costs to be Allocated	8.2
Costs to be Allocated by Activity (Cost Pool)	8.3
Detail Activity Allocation - Auto Claim	8.4.1
Detail Activity Allocation - Aircraft Liability	8.4.2
Detail Activity Allocation - Surety Bonds	8.4.3
Detail Activity Allocation - Specific Bonds	8.4.4
Cost Allocation Summary	8.5
COMMISSIONER OF ADMINISTRATION	
Nature and Extent of Services	9
Total Costs to be Allocated	9.2
Costs to be Allocated by Activity (Cost Pool)	9.3
Detail Activity Allocation - Departmental	9.4.1
Detail Activity Allocation - General Government	9.4.2
Cost Allocation Summary	9.5

STATE OF MISSOURI
CENTRAL SERVICE COST ALLOCATION PLAN
TABLE OF CONTENTS (CONTINUED)

	<u>SCHEDULE</u>
INFORMATION TECHNOLOGY SERVICES	
Nature and Extent of Services	10
Total Costs to be Allocated	10.2
Costs to be Allocated by Activity (Cost Pool)	10.3
Detail Activity Allocation - Section II	10.4.1
Cost Allocation Summary	10.5
BUDGET AND PLANNING	
Nature and Extent of Services	11
Total Costs to be Allocated	11.2
Costs to be Allocated by Activity (Cost Pool)	11.3
Detail Activity Allocation - Budget & Planning	11.4.1
Detail Activity Allocation - Census 2020	11.4.2
Detail Activity Allocation - General Government	11.4.3
Cost Allocation Summary	11.5
ACCOUNTING	
Nature and Extent of Services	12
Total Costs to be Allocated	12.2
Costs to be Allocated by Activity (Cost Pool)	12.3
Detail Activity Allocation - Payroll	12.4.1
Detail Activity Allocation - Accounting	12.4.2
Detail Activity Allocation - General Government	12.4.3
Cost Allocation Summary	12.5
FACILITES MANAGEMENT, DESIGN AND CONSTRUCTION	
Nature and Extent of Services	13
Total Costs to be Allocated	13.2
Costs to be Allocated by Activity (Cost Pool)	13.3
Detail Activity Allocation - Section II	13.4.1
Cost Allocation Summary	13.5
PERSONNEL	
Nature and Extent of Services	14
Total Costs to be Allocated	14.2
Costs to be Allocated by Activity (Cost Pool)	14.3
Detail Activity Allocation - Personnel Services	14.4.1
Detail Activity Allocation - HR Call Center	14.4.2
Detail Activity Allocation - Section II	14.4.3
Cost Allocation Summary	14.5
PURCHASING	
Nature and Extent of Services	15
Total Costs to be Allocated	15.2
Costs to be Allocated by Activity (Cost Pool)	15.3
Detail Activity Allocation - Operating	15.4.1
Cost Allocation Summary	15.5

STATE OF MISSOURI
CENTRAL SERVICE COST ALLOCATION PLAN
TABLE OF CONTENTS (CONTINUED)

	<u>SCHEDULE</u>
GENERAL SERVICES	
Nature and Extent of Services	16
Total Costs to be Allocated	16.2
Costs to be Allocated by Activity (Cost Pool)	16.3
Detail Activity Allocation - Risk Management	16.4.1
Detail Activity Allocation - Section II	16.4.2
Detail Activity Allocation - Surplus Property	16.4.3
Cost Allocation Summary	16.5
TREASURER	
Nature and Extent of Services	17
Total Costs to be Allocated	17.2
Costs to be Allocated by Activity (Cost Pool)	17.3
Detail Activity Allocation - Disbursements	17.4.1
Detail Activity Allocation - General Government	17.4.2
Cost Allocation Summary	17.5
SECRETARY OF STATE	
Nature and Extent of Services	18
Total Costs to be Allocated	18.2
Costs to be Allocated by Activity (Cost Pool)	18.3
Detail Activity Allocation - Records Management	18.4.1
Detail Activity Allocation - General Government	18.4.2
Cost Allocation Summary	18.5
SECURITY	
Nature and Extent of Services	19
Total Costs to be Allocated	19.2
Costs to be Allocated by Activity (Cost Pool)	19.3
Detail Activity Allocation - Security	19.4.1
Cost Allocation Summary	19.5
REVENUE	
Nature and Extent of Services	20
Total Costs to be Allocated	20.2
Costs to be Allocated by Activity (Cost Pool)	20.3
Detail Activity Allocation - Cashier	20.4.1
Detail Activity Allocation - General Government	20.4.2
Cost Allocation Summary	20.5

MAXIMUS
Allocated Costs By Department

Grantee Departments	BUILDING DEPRECIATION	EQUIPMENT DEPRECIATION	RETIREMENT/GROUP INSURANCE	OASDHI	BUILDING RENTAL	WORKER'S COMPENSATION	UNEMPLOYMENT COMPENSATION
LEGISLATURE	765,719	0	0	0	0	6,080	0
JUDICIARY	114,411	0	0	0	0	1,402,968	0
GOVERNOR	56,105	0	0	0	0	52,969	0
LT. GOVERNOR	14,056	0	0	0	0	0	0
AUDITOR	74,390	0	0	0	0	0	0
ATTORNEY GENERAL	208,073	0	0	0	0	5,936	0
AGRICULTURE	141,603	0	0	0	0	133,045	0
INSURANCE	315,127	0	0	0	0	8,740	0
CONSERVATION	0	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	116,385	0	0	0	0	37,399	0
EDUCATION	178,253	0	0	0	0	918,019	0
HIGHER EDUCATION	122,097	0	0	0	0	0	0
HEALTH	918,656	0	0	0	0	135,753	0
HIGHWAYS	0	0	0	0	0	0	0
LABOR	132,366	0	0	0	0	98,265	0
MENTAL HEALTH	83,650	0	0	0	0	9,687,959	0
NATURAL RESOURCES	518,615	0	0	0	0	565,599	0
PUBLIC SAFETY	292,039	0	0	0	0	1,629,931	0
SOCIAL SERVICES	883,162	0	0	0	0	1,873,999	0
CORRECTIONS	161,274	0	0	0	0	11,991,971	0
ALL OTHER	338,862	0	0	0	211,063	2,360,736	0
SubTotal	5,434,843	0	0	0	211,063	30,909,369	0
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	5,434,843	0	0	0	211,063	30,909,369	0

MAXIMUS
Allocated Costs By Department

Grantee Departments	INSURANCE	COMM. OF ADMIN.	INFORMATION TECHNOLOGY	BUDGET AND PLANNING	ACCOUNTING	FACILITIES MANAG., DESIGN & CONST	PERSONNEL
LEGISLATURE	368	0	0	0	57,237	0	53,058
JUDICIARY	2,263	0	0	46,515	245,576	0	326,550
GOVERNOR	16	0	0	61,830	2,959	0	2,379
LT. GOVERNOR	10	0	0	6,829	5,493	0	1,394
AUDITOR	59	0	0	5,330	4,596	0	8,529
ATTORNEY GENERAL	204	0	0	7,554	29,466	0	29,441
AGRICULTURE	306	0	0	65,451	57,387	0	32,475
INSURANCE	666	0	0	95,875	39,591	0	76,102
CONSERVATION	997	0	0	21,265	164,100	0	143,921
ECONOMIC DEVELOPMENT	135	0	0	77,558	13,606	0	19,518
EDUCATION	1,249	0	0	125,573	600,112	0	180,250
HIGHER EDUCATION	420	0	0	71,712	35,651	0	26,488
HEALTH	1,039	0	0	46,515	224,911	0	149,990
HIGHWAYS	3,005	0	0	46,824	570,060	0	433,650
LABOR	369	0	0	58,570	528,148	0	53,222
MENTAL HEALTH	5,935	0	0	73,264	377,440	0	642,849
NATURAL RESOURCES	1,275	0	0	68,039	136,761	0	137,607
PUBLIC SAFETY	54,789	0	0	127,901	422,462	0	459,728
SOCIAL SERVICES	4,315	0	0	236,763	461,184	0	510,490
CORRECTIONS	5,344	0	0	68,814	365,998	0	731,004
ALL OTHER	5,014	455,898	245,931,872	1,535,690	90,934	83,646,327	147,780
SubTotal	87,778	455,898	245,931,872	2,847,872	4,433,672	83,646,327	4,166,425
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	87,778	455,898	245,931,872	2,847,872	4,433,672	83,646,327	4,166,425



MAXIMUS
Allocated Costs By Department

Grantee Departments	PURCHASING	GENERAL SERVICES	TREASURER	SECRETARY OF STATE	SECURITY	REVENUE	Total Allocated
LEGISLATURE	0	12,884	2,600	15,885	164,905	1,048	1,079,784
JUDICIARY	0	79,296	13,476	888,121	26,139	6,267	3,151,582
GOVERNOR	5	578	127	1,046	9,994	188	188,196
LT. GOVERNOR	8	338	157	87	2,691	18	31,081
AUDITOR	1,170	2,071	322	16,322	28,830	180	141,799
ATTORNEY GENERAL	8,818	7,149	1,414	1,140,744	76,879	457	1,516,135
AGRICULTURE	4,976	7,886	2,090	11,961	1,153	265	458,598
INSURANCE	6,430	18,480	2,442	138,316	149,914	32	851,715
CONSERVATION	99,963	34,948	7,202	5,145	0	2,713	480,254
ECONOMIC DEVELOPMENT	16,521	4,739	593	43,702	39,593	499	370,248
EDUCATION	301,823	43,770	17,150	63,192	116,087	87,429	2,632,907
HIGHER EDUCATION	11,679	6,432	1,482	39,299	58,044	19,681	392,985
HEALTH	282,674	36,421	8,815	202,453	40,745	10,634	2,058,606
HIGHWAYS	0	105,302	23,613	16,583	176,053	12,050	1,387,140
LABOR	6,462	12,923	13,082	239,935	120,316	131	1,263,789
MENTAL HEALTH	155,511	156,102	22,605	310,889	384	25,097	11,541,685
NATURAL RESOURCES	19,174	33,415	6,350	205,869	126,851	2,823	1,822,378
PUBLIC SAFETY	157,852	111,635	19,564	343,110	62,273	10,964	3,692,248
SOCIAL SERVICES	1,146,332	123,962	63,483	881,566	137,614	55,315	6,378,185
CORRECTIONS	672,518	177,508	27,083	1,354,769	0	18,484	15,574,767
ALL OTHER	434	18,072,133	5,314,163	28,616,327	8,457	531,366,003	918,101,693
SubTotal	2,892,350	19,047,972	5,547,813	34,535,321	1,346,922	531,620,278	973,115,775
Direct Billed	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	2,892,350	19,047,972	5,547,813	34,535,321	1,346,922	531,620,278	973,115,775



MAXIMUS
Allocated Costs By Department

Grantee Departments	Roll Forward	Cost With Roll Forward	Adjustments	Proposed Costs
LEGISLATURE	0	1,079,784	0	1,079,784
JUDICIARY	0	3,151,582	0	3,151,582
GOVERNOR	0	188,196	0	188,196
LT. GOVERNOR	0	31,081	0	31,081
AUDITOR	0	141,799	0	141,799
ATTORNEY GENERAL	0	1,516,135	0	1,516,135
AGRICULTURE	0	458,598	0	458,598
INSURANCE	0	851,715	0	851,715
CONSERVATION	0	480,254	0	480,254
ECONOMIC DEVELOPMENT	0	370,248	0	370,248
EDUCATION	0	2,632,907	0	2,632,907
HIGHER EDUCATION	0	392,985	0	392,985
HEALTH	0	2,058,606	0	2,058,606
HIGHWAYS	0	1,387,140	0	1,387,140
LABOR	0	1,263,789	0	1,263,789
MENTAL HEALTH	0	11,541,685	0	11,541,685
NATURAL RESOURCES	0	1,822,378	0	1,822,378
PUBLIC SAFETY	0	3,692,248	0	3,692,248
SOCIAL SERVICES	0	6,378,185	0	6,378,185
CORRECTIONS	0	15,574,767	0	15,574,767
ALL OTHER	0	918,101,693	0	918,101,693
SubTotal	0	973,115,775	0	973,115,775
Direct Billed	0	0	0	0
Unallocated	0	0	0	0
Total	0	973,115,775	0	973,115,775



SCHEDULE 1
CF 2021

STATE OF MISSOURI
BUILDING DEPRECIATION
NATURE AND EXTENT OF SERVICES

Depreciation expense for fiscal year 2021 has been allocated to occupants of each building based on square feet of usage. Depreciation expense is calculated based on the acquisition value of the building plus all accumulated improvements using the straight-line method of depreciation over a useful life of 40 years.

Depreciation expense for 2021 has been calculated on the following buildings:

<u>Building</u>	<u>Asset Value</u>
Ag Feed/Seed Lab	\$ 2,084,000
Broadway	7,739,799
Capitol	40,973,229
D&C Warehouse	137,732
DEQ Lab	2,817,566
Health Lab	33,910,856
Fletcher Daniels	14,338,786
Howerton	5,938,323
Jefferson	12,460,840
Kirkpatrick Information Center	19,366,047
Lewis and Clark	22,168,966
Mill Creek	8,310,369
Missouri Boulevard	3,029,848
National Guard Complex	4,992,451
Penrose Family Center	8,574,713
Professional Registration	2,571,767
Springfield	7,317,585
St. Joseph	4,953,675
Supreme Court	6,098,220
Truman	73,364,616
Wainwright	22,217,892

SCHEDULE 1
CF 2021

STATE OF MISSOURI
BUILDING DEPRECIATION (Continued)
NATURE AND EXTENT OF SERVICES

Depreciation expense for fiscal year 2021 was calculated using the straight-line method of depreciation over a useful life of 40 years. Square footage allocations were obtained from the Division of Facilities Management, Design and Construction, with the exception of the National Guard Complex which was obtained from the Department of Public Safety.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department BUILDING DEPRECIATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	7,584,182			7,584,182
Total Allocated Additions:			0	0
Total To Be Allocated:	7,584,182	0		7,584,182

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department BUILDING DEPRECIATION

	Total	General & Admin	AG FEED/SEED LAB	BROADWAY	CAPITOL
Other Expense & Cost					
BUILDING DEPRECIATION	7,584,182	0	52,100	193,495	1,024,331
Departmental Totals					
Total Expenditures	7,584,182	0	52,100	193,495	1,024,331
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	7,584,182	0	52,100	193,495	1,024,331
Allocation Step 1					
1st Allocation	7,584,182	0	52,100	193,495	1,024,331
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 01 BUILDING DEPRECIATION					
Total Allocated	7,584,182	0	52,100	193,495	1,024,331

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department BUILDING DEPRECIATION

	D & C WAREHOUSE	DEQ LAB	HEALTH LAB	FLETCHER DANIELS	HOWERTON
Other Expense & Cost					
BUILDING DEPRECIATION	3,443	70,439	847,771	358,470	148,458
Departmental Totals					
Total Expenditures	3,443	70,439	847,771	358,470	148,458
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	3,443	70,439	847,771	358,470	148,458
Allocation Step 1					
1st Allocation	3,443	70,439	847,771	358,470	148,458
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 01 BUILDING DEPRECIATION					
Total Allocated	3,443	70,439	847,771	358,470	148,458

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department BUILDING DEPRECIATION

	JEFFERSON	KIRKPATRICK INFO	LEWIS & CLARK	MILL CREEK	MO BLVD
Other Expense & Cost					
BUILDING DEPRECIATION	311,521	484,151	554,224	207,759	75,746
Departmental Totals					
Total Expenditures	311,521	484,151	554,224	207,759	75,746
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	311,521	484,151	554,224	207,759	75,746
Allocation Step 1					
1st Allocation	311,521	484,151	554,224	207,759	75,746
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 01 BUILDING DEPRECIATION					
Total Allocated	311,521	484,151	554,224	207,759	75,746

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department BUILDING DEPRECIATION

	NATIONAL GUARD	PENROSE FAMILY CENTER	PROFESSIONAL	SPRINGFIELD	ST JOSEPH
Other Expense & Cost					
BUILDING DEPRECIATION	124,811	214,368	64,294	182,940	123,842
Departmental Totals					
Total Expenditures	124,811	214,368	64,294	182,940	123,842
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	124,811	214,368	64,294	182,940	123,842
Allocation Step 1					
1st Allocation	124,811	214,368	64,294	182,940	123,842
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 01 BUILDING DEPRECIATION					
Total Allocated	124,811	214,368	64,294	182,940	123,842

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department BUILDING DEPRECIATION

	SUPREME COURT	TRUMAN	WAINRIGHT
Other Expense & Cost			
BUILDING DEPRECIATION	152,456	1,834,116	555,447
Departmental Totals			
Total Expenditures	152,456	1,834,116	555,447
Deductions			
Total Deductions	0	0	0
Functional Cost	152,456	1,834,116	555,447
Allocation Step 1			
1st Allocation	152,456	1,834,116	555,447
Allocation Step 2			
2nd Allocation	0	0	0
Total For 01 BUILDING DEPRECIATION			
Total Allocated	152,456	1,834,116	555,447

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION

Activity - AG FEED/SEED LAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AGRICULTURE	8,888	100.0000	52,100		52,100		52,100
SubTotal	8,888	100.0000	52,100		52,100		52,100
Total	8,888	100.0000	52,100		52,100		52,100

Allocation Basis: Square Footage of Building

Allocation Source: Facilites Management Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION

Activity - BROADWAY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILTIES MANAG., DESIGN & CONST	1,159	1.2005	2,323		2,323		2,323
ATTORNEY GENERAL	66,704	69.0940	133,693		133,693		133,693
SOCIAL SERVICES	28,678	29.7055	57,479		57,479		57,479
SubTotal	96,541	100.0000	193,495		193,495		193,495
Total	96,541	100.0000	193,495		193,495		193,495

Allocation Basis: Square Footage of Building
Allocation Source: Facilities Management Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION

Activity - CAPITOL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	1,845	0.7836	8,027		8,027		8,027
BUDGET AND PLANNING	6,410	2.7224	27,886		27,886		27,886
FACILITIES MANAG., DESIGN & CONST	33,430	14.1981	145,436		145,436		145,436
TREASURER	1,941	0.8244	8,444		8,444		8,444
SECRETARY OF STATE	1,586	0.6736	6,900		6,900		6,900
SECURITY	253	0.1075	1,101		1,101		1,101
LEGISLATURE	176,009	74.7530	765,719		765,719		765,719
GOVERNOR	8,975	3.8118	39,045		39,045		39,045
LT. GOVERNOR	3,231	1.3722	14,056		14,056		14,056
AUDITOR	1,202	0.5105	5,229		5,229		5,229
NATURAL RESOURCES	572	0.2429	2,488		2,488		2,488
SubTotal	235,454	100.0000	1,024,331		1,024,331		1,024,331
Total	235,454	100.0000	1,024,331		1,024,331		1,024,331

Allocation Basis: Square Footage of Building
Allocation Source: Facilities Management Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION

Activity - D & C WAREHOUSE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILTIES MANAG., DESIGN & CONST	4,993	100.0000	3,443		3,443		3,443
SubTotal	4,993	100.0000	3,443		3,443		3,443
Total	4,993	100.0000	3,443		3,443		3,443

Allocation Basis: Square Footage of Building
Allocation Source: Facilities Management Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION

Activity - DEQ LAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NATURAL RESOURCES	25,105	100.0000	70,439		70,439		70,439
SubTotal	25,105	100.0000	70,439		70,439		70,439
Total	25,105	100.0000	70,439		70,439		70,439

Allocation Basis: Square Footage of Building
Allocation Source: Facilities Management Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION

Activity - HEALTH LAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AGRICULTURE	3,198	5.0173	42,536		42,536		42,536
HEALTH	60,541	94.9827	805,235		805,235		805,235
SubTotal	63,739	100.0000	847,771		847,771		847,771
Total	63,739	100.0000	847,771		847,771		847,771

Allocation Basis: Square Footage of Building
Allocation Source: Facilities Management Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION

Activity - FLETCHER DANIELS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY	2,462	1.8202	6,525		6,525		6,525
FACILITIES MANAG., DESIGN & CONST	2,284	1.6886	6,053		6,053		6,053
SECRETARY OF STATE	1,018	0.7526	2,698		2,698		2,698
REVENUE	10,177	7.5239	26,971		26,971		26,971
GOVERNOR	2,426	1.7935	6,429		6,429		6,429
AUDITOR	3,723	2.7524	9,867		9,867		9,867
ATTORNEY GENERAL	9,510	7.0307	25,203		25,203		25,203
INSURANCE	12,140	8.9751	32,173		32,173		32,173
EDUCATION	2,602	1.9237	6,896		6,896		6,896
PUBLIC SAFETY	3,441	2.5439	9,119		9,119		9,119
SOCIAL SERVICES	76,308	56.4145	202,229		202,229		202,229
CORRECTIONS	8,580	6.3432	22,738		22,738		22,738
ALL OTHER	592	0.4377	1,569		1,569		1,569
SubTotal	135,263	100.0000	358,470		358,470		358,470
Total	135,263	100.0000	358,470		358,470		358,470

Allocation Basis: Square Footage of Building
Allocation Source: Facilities Management Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION

Activity - HOWERTON

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOCIAL SERVICES	80,171	100.0000	148,458		148,458		148,458
SubTotal	80,171	100.0000	148,458		148,458		148,458
Total	80,171	100.0000	148,458		148,458		148,458

Allocation Basis: Square Footage of Building
Allocation Source: Facilities Management Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION

Activity - JEFFERSON

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITIES MANAG., DESIGN & CONST	4,305	2.3209	7,230		7,230		7,230
GENERAL SERVICES	1,469	0.7919	2,467		2,467		2,467
GOVERNOR	784	0.4227	1,317		1,317		1,317
EDUCATION	88,073	47.4807	147,912		147,912		147,912
PUBLIC SAFETY	23,871	12.8690	40,090		40,090		40,090
SOCIAL SERVICES	55,407	29.8703	93,052		93,052		93,052
ALL OTHER	11,583	6.2445	19,453		19,453		19,453
SubTotal	185,492	100.0000	311,521		311,521		311,521
Total	185,492	100.0000	311,521		311,521		311,521

Allocation Basis: Square Footage of Building
Allocation Source: Facilities Management Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION

Activity - KIRKPATRICK INFO CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SECRETARY OF STATE	131,221	100.0000	484,151		484,151		484,151
SubTotal	131,221	100.0000	484,151		484,151		484,151
Total	131,221	100.0000	484,151		484,151		484,151

Allocation Basis: Square Footage of Building
Allocation Source: Facilities Management Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION

Activity - LEWIS & CLARK

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY	340	0.4099	2,272		2,272		2,272
NATURAL RESOURCES	66,708	80.4166	445,688		445,688		445,688
PUBLIC SAFETY	15,905	19.1735	106,264		106,264		106,264
SubTotal	82,953	100.0000	554,224		554,224		554,224
Total	82,953	100.0000	554,224		554,224		554,224

Allocation Basis: Square Footage of Building
Allocation Source: Facilities Management Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION

Activity - MILL CREEK

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EDUCATION	2,969	5.5466	11,524		11,524		11,524
HEALTH	19,532	36.4893	75,810		75,810		75,810
CORRECTIONS	31,027	57.9641	120,425		120,425		120,425
SubTotal	53,528	100.0000	207,759		207,759		207,759
Total	53,528	100.0000	207,759		207,759		207,759

Allocation Basis: Square Footage of Building
Allocation Source: Facilities Management Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION

Activity - MO BLVD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILTIES MANAG., DESIGN & CONST	1,000	1.8558	1,406		1,406		1,406
REVENUE	19,473	36.1381	27,373		27,373		27,373
AGRICULTURE	33,412	62.0061	46,967		46,967		46,967
SubTotal	53,885	100.0000	75,746		75,746		75,746
Total	53,885	100.0000	75,746		75,746		75,746

Allocation Basis: Square Footage of Building
Allocation Source: Facilities Management Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION

Activity - NATIONAL GUARD COMPLEX

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PUBLIC SAFETY	120,244	100.0000	124,811		124,811		124,811
SubTotal	120,244	100.0000	124,811		124,811		124,811
Total	120,244	100.0000	124,811		124,811		124,811

Allocation Basis: Square Footage of Building
Allocation Source: Department of Public Safety Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION

Activity - PENROSE FAMILY CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	94,237	100.0000	214,368		214,368		214,368
SubTotal	94,237	100.0000	214,368		214,368		214,368
Total	94,237	100.0000	214,368		214,368		214,368

Allocation Basis: Square Footage of Building
Allocation Source: Department of Social Services Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION

Activity - PROFESSIONAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	27,627	100.0000	64,294		64,294		64,294
SubTotal	27,627	100.0000	64,294		64,294		64,294
Total	27,627	100.0000	64,294		64,294		64,294

Allocation Basis: Square Footage of Building
Allocation Source: Facilities Management Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION

Activity - SPRINGFIELD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITIES MANAG., DESIGN & CONST	5,057	6.0789	11,121		11,121		11,121
SECRETARY OF STATE	1,430	1.7190	3,145		3,145		3,145
REVENUE	6,738	8.0996	14,817		14,817		14,817
GOVERNOR	741	0.8907	1,630		1,630		1,630
AUDITOR	1,784	2.1445	3,923		3,923		3,923
ATTORNEY GENERAL	5,062	6.0849	11,132		11,132		11,132
HEALTH	13,051	15.6884	28,700		28,700		28,700
PUBLIC SAFETY	1,770	2.1277	3,892		3,892		3,892
SOCIAL SERVICES	47,556	57.1663	104,580		104,580		104,580
SubTotal	83,189	100.0000	182,940		182,940		182,940
Total	83,189	100.0000	182,940		182,940		182,940

Allocation Basis: Square Footage of Building
Allocation Source: Facilities Management Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION

Activity - ST JOSEPH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY	230	0.6867	850		850		850
FACILITIES MANAG., DESIGN & CONST	1,245	3.7173	4,604		4,604		4,604
EDUCATION	3,224	9.6262	11,921		11,921		11,921
HEALTH	2,410	7.1957	8,911		8,911		8,911
LABOR	1,846	5.5118	6,826		6,826		6,826
MENTAL HEALTH	1,509	4.5056	5,580		5,580		5,580
PUBLIC SAFETY	1,936	5.7805	7,159		7,159		7,159
SOCIAL SERVICES	14,539	43.4103	53,760		53,760		53,760
CORRECTIONS	4,898	14.6244	18,111		18,111		18,111
ALL OTHER	1,655	4.9415	6,120		6,120		6,120
SubTotal	33,492	100.0000	123,842		123,842		123,842
Total	33,492	100.0000	123,842		123,842		123,842

Allocation Basis: Square Footage of Building
Allocation Source: Facilities Management Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION

Activity - SUPREME COURT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
JUDICIARY	35,426	75.0455	114,411		114,411		114,411
ATTORNEY GENERAL	11,780	24.9545	38,045		38,045		38,045
SubTotal	47,206	100.0000	152,456		152,456		152,456
Total	47,206	100.0000	152,456		152,456		152,456

Allocation Basis: Square Footage of Building
Allocation Source: Facilities Management Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION

Activity - TRUMAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	517	0.0998	1,830		1,830		1,830
INFORMATION TECHNOLOGY	98,256	18.9608	347,764		347,764		347,764
ACCOUNTING	14,844	2.8645	52,538		52,538		52,538
FACILITIES MANAG., DESIGN & CONST	19,603	3.7829	69,382		69,382		69,382
PERSONNEL	20,978	4.0482	74,249		74,249		74,249
PURCHASING	11,537	2.2263	40,834		40,834		40,834
GENERAL SERVICES	10,722	2.0691	37,949		37,949		37,949
TREASURER	18,386	3.5480	65,075		65,075		65,075
SECURITY	906	0.1748	3,207		3,207		3,207
REVENUE	174,481	33.6702	617,552		617,552		617,552
AUDITOR	14,410	2.7808	51,002		51,002		51,002
INSURANCE	53,291	10.2838	188,616		188,616		188,616
ECONOMIC DEVELOPMENT	32,883	6.3456	116,385		116,385		116,385
HIGHER EDUCATION	34,497	6.6570	122,097		122,097		122,097
SOCIAL SERVICES	4,343	0.8381	15,371		15,371		15,371
ALL OTHER	8,551	1.6501	30,265		30,265		30,265
SubTotal	518,205	100.0000	1,834,116		1,834,116		1,834,116
Total	518,205	100.0000	1,834,116		1,834,116		1,834,116

Allocation Basis: Square Footage of Building
Allocation Source: Facilities Management Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION

Activity - WAINRIGHT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY	3,769	2.6400	14,664		14,664		14,664
FACILITIES MANAG., DESIGN & CONST	1,672	1.1712	6,505		6,505		6,505
REVENUE	3,225	2.2590	12,547		12,547		12,547
GOVERNOR	1,975	1.3834	7,684		7,684		7,684
AUDITOR	1,123	0.7866	4,369		4,369		4,369
INSURANCE	7,722	5.4089	30,044		30,044		30,044
LABOR	32,267	22.6016	125,540		125,540		125,540
MENTAL HEALTH	20,066	14.0554	78,070		78,070		78,070
PUBLIC SAFETY	181	0.1268	704		704		704
SOCIAL SERVICES	53,521	37.4891	208,233		208,233		208,233
ALL OTHER	17,243	12.0780	67,087		67,087		67,087
SubTotal	142,764	100.0000	555,447		555,447		555,447
Total	142,764	100.0000	555,447		555,447		555,447

Allocation Basis: Square Footage of Building
Allocation Source: Facilities Management Records

MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION

Receiving Department	Total	AG FEED/SEED LAB	BROADWAY	CAPITOL	D & C WAREHOUSE	DEQ LAB	HEALTH LAB
COMM. OF ADMIN.	9,857	0	0	8,027	0	0	0
INFORMATION	372,075	0	0	0	0	0	0
BUDGET AND PLANNING	27,886	0	0	27,886	0	0	0
ACCOUNTING	52,538	0	0	0	0	0	0
FACILITIES MANAG.,	257,503	0	2,323	145,436	3,443	0	0
PERSONNEL	74,249	0	0	0	0	0	0
PURCHASING	40,834	0	0	0	0	0	0
GENERAL SERVICES	40,416	0	0	0	0	0	0
TREASURER	73,519	0	0	8,444	0	0	0
SECRETARY OF STATE	496,894	0	0	6,900	0	0	0
SECURITY	4,308	0	0	1,101	0	0	0
REVENUE	699,260	0	0	0	0	0	0
LEGISLATURE	765,719	0	0	765,719	0	0	0
JUDICIARY	114,411	0	0	0	0	0	0
GOVERNOR	56,105	0	0	39,045	0	0	0
LT. GOVERNOR	14,056	0	0	14,056	0	0	0
AUDITOR	74,390	0	0	5,229	0	0	0
ATTORNEY GENERAL	208,073	0	133,693	0	0	0	0
AGRICULTURE	141,603	52,100	0	0	0	0	42,536
INSURANCE	315,127	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	116,385	0	0	0	0	0	0
EDUCATION	178,253	0	0	0	0	0	0
HIGHER EDUCATION	122,097	0	0	0	0	0	0
HEALTH	918,656	0	0	0	0	0	805,235
LABOR	132,366	0	0	0	0	0	0
MENTAL HEALTH	83,650	0	0	0	0	0	0
NATURAL RESOURCES	518,615	0	0	2,488	0	70,439	0
PUBLIC SAFETY	292,039	0	0	0	0	0	0
SOCIAL SERVICES	883,162	0	57,479	0	0	0	0
CORRECTIONS	161,274	0	0	0	0	0	0
ALL OTHER	338,862	0	0	0	0	0	0
Direct Billed	0	0	0	0	0	0	0



MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION

Receiving Department	Total	AG FEED/SEED LAB	BROADWAY	CAPITOL	D & C WAREHOUSE	DEQ LAB	HEALTH LAB
Total	7,584,182	52,100	193,495	1,024,331	3,443	70,439	847,771



MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION

Receiving Department	FLETCHER DANIELS	HOWERTON	JEFFERSON	KIRKPATRICK INFO	LEWIS & CLARK	MILL CREEK	MO BLVD
COMM. OF ADMIN.	0	0	0	0	0	0	0
INFORMATION	6,525	0	0	0	2,272	0	0
BUDGET AND PLANNING	0	0	0	0	0	0	0
ACCOUNTING	0	0	0	0	0	0	0
FACILITIES MANAG.,	6,053	0	7,230	0	0	0	1,406
PERSONNEL	0	0	0	0	0	0	0
PURCHASING	0	0	0	0	0	0	0
GENERAL SERVICES	0	0	2,467	0	0	0	0
TREASURER	0	0	0	0	0	0	0
SECRETARY OF STATE	2,698	0	0	484,151	0	0	0
SECURITY	0	0	0	0	0	0	0
REVENUE	26,971	0	0	0	0	0	27,373
LEGISLATURE	0	0	0	0	0	0	0
JUDICIARY	0	0	0	0	0	0	0
GOVERNOR	6,429	0	1,317	0	0	0	0
LT. GOVERNOR	0	0	0	0	0	0	0
AUDITOR	9,867	0	0	0	0	0	0
ATTORNEY GENERAL	25,203	0	0	0	0	0	0
AGRICULTURE	0	0	0	0	0	0	46,967
INSURANCE	32,173	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	0	0	0	0	0	0	0
EDUCATION	6,896	0	147,912	0	0	11,524	0
HIGHER EDUCATION	0	0	0	0	0	0	0
HEALTH	0	0	0	0	0	75,810	0
LABOR	0	0	0	0	0	0	0
MENTAL HEALTH	0	0	0	0	0	0	0
NATURAL RESOURCES	0	0	0	0	445,688	0	0
PUBLIC SAFETY	9,119	0	40,090	0	106,264	0	0
SOCIAL SERVICES	202,229	148,458	93,052	0	0	0	0
CORRECTIONS	22,738	0	0	0	0	120,425	0
ALL OTHER	1,569	0	19,453	0	0	0	0
Direct Billed	0	0	0	0	0	0	0



MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION

Receiving Department	FLETCHER DANIELS	HOWERTON	JEFFERSON	KIRKPATRICK INFO	LEWIS & CLARK	MILL CREEK	MO BLVD
Total	358,470	148,458	311,521	484,151	554,224	207,759	75,746



MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION

Receiving Department	NATIONAL GUARD	PENROSE FAMILY	PROFESSIONAL	SPRINGFIELD	ST JOSEPH	SUPREME COURT	TRUMAN
COMM. OF ADMIN.	0	0	0	0	0	0	1,830
INFORMATION	0	0	0	0	850	0	347,764
BUDGET AND PLANNING	0	0	0	0	0	0	0
ACCOUNTING	0	0	0	0	0	0	52,538
FACILITIES MANAG.,	0	0	0	11,121	4,604	0	69,382
PERSONNEL	0	0	0	0	0	0	74,249
PURCHASING	0	0	0	0	0	0	40,834
GENERAL SERVICES	0	0	0	0	0	0	37,949
TREASURER	0	0	0	0	0	0	65,075
SECRETARY OF STATE	0	0	0	3,145	0	0	0
SECURITY	0	0	0	0	0	0	3,207
REVENUE	0	0	0	14,817	0	0	617,552
LEGISLATURE	0	0	0	0	0	0	0
JUDICIARY	0	0	0	0	0	114,411	0
GOVERNOR	0	0	0	1,630	0	0	0
LT. GOVERNOR	0	0	0	0	0	0	0
AUDITOR	0	0	0	3,923	0	0	51,002
ATTORNEY GENERAL	0	0	0	11,132	0	38,045	0
AGRICULTURE	0	0	0	0	0	0	0
INSURANCE	0	0	64,294	0	0	0	188,616
ECONOMIC DEVELOPMENT	0	0	0	0	0	0	116,385
EDUCATION	0	0	0	0	11,921	0	0
HIGHER EDUCATION	0	0	0	0	0	0	122,097
HEALTH	0	0	0	28,700	8,911	0	0
LABOR	0	0	0	0	6,826	0	0
MENTAL HEALTH	0	0	0	0	5,580	0	0
NATURAL RESOURCES	0	0	0	0	0	0	0
PUBLIC SAFETY	124,811	0	0	3,892	7,159	0	0
SOCIAL SERVICES	0	0	0	104,580	53,760	0	15,371
CORRECTIONS	0	0	0	0	18,111	0	0
ALL OTHER	0	214,368	0	0	6,120	0	30,265
Direct Billed	0	0	0	0	0	0	0



MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION

Receiving Department	NATIONAL GUARD	PENROSE FAMILY	PROFESSIONAL	SPRINGFIELD	ST JOSEPH	SUPREME COURT	TRUMAN
Total	124,811	214,368	64,294	182,940	123,842	152,456	1,834,116



MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION

Receiving Department	WAINRIGHT
COMM. OF ADMIN.	0
INFORMATION	14,664
BUDGET AND PLANNING	0
ACCOUNTING	0
FACILITIES MANAG.,	6,505
PERSONNEL	0
PURCHASING	0
GENERAL SERVICES	0
TREASURER	0
SECRETARY OF STATE	0
SECURITY	0
REVENUE	12,547
LEGISLATURE	0
JUDICIARY	0
GOVERNOR	7,684
LT. GOVERNOR	0
AUDITOR	4,369
ATTORNEY GENERAL	0
AGRICULTURE	0
INSURANCE	30,044
ECONOMIC DEVELOPMENT	0
EDUCATION	0
HIGHER EDUCATION	0
HEALTH	0
LABOR	125,540
MENTAL HEALTH	78,070
NATURAL RESOURCES	0
PUBLIC SAFETY	704
SOCIAL SERVICES	208,233
CORRECTIONS	0
ALL OTHER	67,087
Direct Billed	0



MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION

Receiving Department	WAINRIGHT
Total	<u>555,447</u>



STATE OF MISSOURI
EQUIPMENT DEPRECIATION
NATURE AND EXTENT OF SERVICES

A depreciation expense charge was used for equipment which is used for administrative purposes. Equipment items are recorded at acquisition cost. Purchases of new equipment and dispositions of obsolete equipment are recorded as they occur.

Depreciation expense is calculated in SAM II based on the asset value, acquisition date, salvage value, useful life, and depreciation method. It is based on a 365 ¼ day year. The State of Missouri uses the straight line method for depreciation. Depreciation expense for fiscal year 2021 was obtained using a SAM II Data Warehouse query.

Costs are allocated to divisions of the Office of Administration based on actual depreciation expense.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department EQUIPMENT DEPRECIATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,850,072			1,850,072
Total Allocated Additions:			0	0
Total To Be Allocated:	1,850,072	0		1,850,072

MAXIMUS

Schedule .3 - Costs Allocated By Activity
For Department EQUIPMENT DEPRECIATION

	Total	General & Admin	EQUIPMENT
Other Expense & Cost			
Equipment Depreciation	1,850,072	0	1,850,072
Departmental Totals			
Total Expenditures	1,850,072	0	1,850,072
Deductions			
Total Deductions	0	0	0
Functional Cost	1,850,072	0	1,850,072
Allocation Step 1			
1st Allocation	1,850,072	0	1,850,072
Allocation Step 2			
2nd Allocation	0	0	0
Total For 02 EQUIPMENT DEPRECIATION			
Total Allocated	1,850,072	0	1,850,072

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department EQUIPMENT DEPRECIATION

Activity - EQUIPMENT DEPRECIATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	2,669	0.1443	2,669		2,669		2,669
INFORMATION TECHNOLOGY	1,818,618	98.2998	1,818,618		1,818,618		1,818,618
ACCOUNTING	2,193	0.1185	2,193		2,193		2,193
FACILITIES MANAG., DESIGN & CONST	1,776	0.0960	1,776		1,776		1,776
PURCHASING	462	0.0250	462		462		462
GENERAL SERVICES	24,354	1.3164	24,354		24,354		24,354
SubTotal	1,850,072	100.0000	1,850,072		1,850,072		1,850,072
Total	1,850,072	100.0000	1,850,072		1,850,072		1,850,072

Allocation Basis: Equipment Inventory
Allocation Source: SAM II Data Warehouse Query from Fixed Asset Subsystem Tables

MAXIMUS
Schedule .5 - Allocation Summary
For Department EQUIPMENT DEPRECIATION

Receiving Department	Total	EQUIPMENT
COMM. OF ADMIN.	2,669	2,669
INFORMATION	1,818,618	1,818,618
ACCOUNTING	2,193	2,193
FACILTIES MANAG.,	1,776	1,776
PURCHASING	462	462
GENERAL SERVICES	24,354	24,354
Direct Billed	0	0
Total	<u>1,850,072</u>	<u>1,850,072</u>



STATE OF MISSOURI
RETIREMENT/GROUP INSURANCE
NATURE AND EXTENT OF SERVICES

The costs of State contributions to the Employee Retirement System, Group Health Insurance Fund, and the Employee Deferred Compensation Plan are charged to a central account under the Office of Administration. Costs are not included in departmental budgets. Actual costs of State contributions have been allocated to each central service department.

Costs of employee retirement, group health and life insurance (State paid portion) were obtained from reports run from the SAM II HR Payroll System. Costs include long term disability insurance payments. Costs of Deferred Compensation (State paid portion) were also obtained from SAM II HR Payroll reports. A calculation of the central service total was made by deducting the recorded expenditures for all non-central service departments from the Statewide appropriation expenditure total. These amounts are shown as cost adjustments on Schedules 3.2 and 3.3.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department RETIREMENT/GROUP INSURANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	74,317,186			74,317,186
Total Allocated Additions:			0	0
Total To Be Allocated:	74,317,186	0		74,317,186

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department RETIREMENT/GROUP INSURANCE

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
Retirement/Group Insurance	930,442,657	0	930,442,657
Non-Central Service Costs	(856,125,471)	0	(856,125,471)
Departmental Totals			
Total Expenditures	74,317,186	0	74,317,186
Deductions			
Total Deductions	0	0	0
Functional Cost	74,317,186	0	74,317,186
Allocation Step 1			
1st Allocation	74,317,186	0	74,317,186
Allocation Step 2			
2nd Allocation	0	0	0
Total For 07 RETIREMENT/GROUP			
Total Allocated	74,317,186	0	74,317,186

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department RETIREMENT/GROUP INSURANCE

Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	468,282	0.6301	468,282		468,282		468,282
INFORMATION TECHNOLOGY	23,568,335	31.7132	23,568,335		23,568,335		23,568,335
BUDGET AND PLANNING	851,350	1.1456	851,350		851,350		851,350
ACCOUNTING	1,618,940	2.1784	1,618,940		1,618,940		1,618,940
FACILITIES MANAG., DESIGN & CONST	10,588,924	14.2483	10,588,924		10,588,924		10,588,924
PERSONNEL	1,223,795	1.6467	1,223,795		1,223,795		1,223,795
PURCHASING	953,096	1.2825	953,096		953,096		953,096
GENERAL SERVICES	2,158,031	2.9038	2,158,031		2,158,031		2,158,031
TREASURER	1,120,510	1.5077	1,120,510		1,120,510		1,120,510
SECRETARY OF STATE	4,936,134	6.6420	4,936,134		4,936,134		4,936,134
SECURITY	698,991	0.9406	698,991		698,991		698,991
REVENUE	26,130,798	35.1611	26,130,798		26,130,798		26,130,798
SubTotal	74,317,186	100.0000	74,317,186		74,317,186		74,317,186
Total	74,317,186	100.0000	74,317,186		74,317,186		74,317,186

Allocation Basis: Retirement/Group Insurance for Central Service Agencies
Allocation Source: HR Access Query for Fiscal Year 2021

MAXIMUS
Schedule .5 - Allocation Summary
For Department RETIREMENT/GROUP INSURANCE

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	468,282	468,282
INFORMATION	23,568,335	23,568,335
BUDGET AND PLANNING	851,350	851,350
ACCOUNTING	1,618,940	1,618,940
FACILTIES MANAG.,	10,588,924	10,588,924
PERSONNEL	1,223,795	1,223,795
PURCHASING	953,096	953,096
GENERAL SERVICES	2,158,031	2,158,031
TREASURER	1,120,510	1,120,510
SECRETARY OF STATE	4,936,134	4,936,134
SECURITY	698,991	698,991
REVENUE	26,130,798	26,130,798
Direct Billed	0	0
Total	<u>74,317,186</u>	<u>74,317,186</u>



SCHEDULE 4
CF 2021

STATE OF MISSOURI

OASDHI

NATURE AND EXTENT OF SERVICES

The cost of State contributions to the Social Security System is charged to a central account under the Office of Administration. Costs are not included in departmental budgets. Actual cost of State contributions has been allocated to each central service department.

Costs of the State paid portion of Social Security were obtained from SAM II HR Payroll reports. A calculation of the central services total was made by deducting the recorded expenditures for all non-central services departments from the Statewide appropriation expenditure total. These amounts are shown as cost adjustments on Schedules 4.2 and 4.3.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department OASDHI

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	10,576,438			10,576,438
Total Allocated Additions:			0	0
Total To Be Allocated:	10,576,438	0		10,576,438

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department OASDHI

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
OASDHI Payments	158,862,227	0	158,862,227
Non-Central Service Costs	(148,285,789)	0	(148,285,789)
Departmental Totals			
Total Expenditures	10,576,438	0	10,576,438
Deductions			
Total Deductions	0	0	0
Functional Cost	10,576,438	0	10,576,438
Allocation Step 1			
1st Allocation	10,576,438	0	10,576,438
Allocation Step 2			
2nd Allocation	0	0	0
Total For 08 OASDHI			
Total Allocated	10,576,438	0	10,576,438

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department OASDHI

Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	81,828	0.7737	81,828		81,828		81,828
INFORMATION TECHNOLOGY	3,650,635	34.5166	3,650,635		3,650,635		3,650,635
BUDGET AND PLANNING	143,962	1.3612	143,962		143,962		143,962
ACCOUNTING	220,318	2.0831	220,318		220,318		220,318
FACILITIES MANAG., DESIGN & CONST	1,461,029	13.8140	1,461,029		1,461,029		1,461,029
PERSONNEL	187,084	1.7689	187,084		187,084		187,084
PURCHASING	146,950	1.3894	146,950		146,950		146,950
GENERAL SERVICES	286,727	2.7110	286,727		286,727		286,727
TREASURER	164,991	1.5600	164,991		164,991		164,991
SECRETARY OF STATE	667,652	6.3126	667,652		667,652		667,652
SECURITY	101,173	0.9566	101,173		101,173		101,173
REVENUE	3,464,089	32.7529	3,464,089		3,464,089		3,464,089
SubTotal	10,576,438	100.0000	10,576,438		10,576,438		10,576,438
Total	10,576,438	100.0000	10,576,438		10,576,438		10,576,438

Allocation Basis: OASDHI Payments for Central Service Agencies
Allocation Source: HR Access Query for Fiscal Year 2021

MAXIMUS
Schedule .5 - Allocation Summary
For Department OASDHI

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	81,828	81,828
INFORMATION	3,650,635	3,650,635
BUDGET AND PLANNING	143,962	143,962
ACCOUNTING	220,318	220,318
FACILITIES MANAG.,	1,461,029	1,461,029
PERSONNEL	187,084	187,084
PURCHASING	146,950	146,950
GENERAL SERVICES	286,727	286,727
TREASURER	164,991	164,991
SECRETARY OF STATE	667,652	667,652
SECURITY	101,173	101,173
REVENUE	3,464,089	3,464,089
Direct Billed	0	0
Total	10,576,438	10,576,438



SCHEDULE 5
CF 2021

STATE OF MISSOURI

BUILDING RENTAL

NATURE AND EXTENT OF SERVICES

The cost of rental office space is charged to a central account under the Division of Facilities Management, Design and Construction of the Office of Administration. Costs of leased space and utilities are budgeted to each occupant department. Actual costs are allocated to each central service department based on 2021 actual building rental costs. Building rental costs for the benefiting departments are excluded to avoid a duplication of costs.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department BUILDING RENTAL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	8,522,018			8,522,018
Total Allocated Additions:			0	0
Total To Be Allocated:	8,522,018	0		8,522,018

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department BUILDING RENTAL

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
<hr/>			
Total Expenditures	100,908,310	0	100,908,310
Non-Central Service Costs	(91,420,139)	0	(91,420,139)
Section II Costs	(966,153)	0	(966,153)
Departmental Totals			
<hr/>			
Total Expenditures	8,522,018	0	8,522,018
Deductions			
<hr/>			
Total Deductions	0	0	0
Functional Cost	8,522,018	0	8,522,018
Allocation Step 1			
<hr/>			
1st Allocation	8,522,018	0	8,522,018
Allocation Step 2			
<hr/>			
2nd Allocation	0	0	0
Total For 09 BUILDING RENTAL			
<hr/>			
Total Allocated	8,522,018	0	8,522,018

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUILDING RENTAL

Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	42,455	0.4982	42,455		42,455		42,455
INFORMATION TECHNOLOGY	1,015,769	11.9193	1,015,769		1,015,769		1,015,769
BUDGET AND PLANNING	67,958	0.7974	67,958		67,958		67,958
ACCOUNTING	132,333	1.5528	132,333		132,333		132,333
FACILITIES MANAG., DESIGN & CONST	1,893,663	22.2208	1,893,663		1,893,663		1,893,663
PERSONNEL	241,974	2.8394	241,974		241,974		241,974
PURCHASING	144,501	1.6956	144,501		144,501		144,501
GENERAL SERVICES	214,420	2.5161	214,420		214,420		214,420
TREASURER	191,764	2.2502	191,764		191,764		191,764
SECRETARY OF STATE	1,580,466	18.5457	1,580,466		1,580,466		1,580,466
REVENUE	2,785,652	32.6878	2,785,652		2,785,652		2,785,652
ALL OTHER	211,063	2.4767	211,063		211,063		211,063
SubTotal	8,522,018	100.0000	8,522,018		8,522,018		8,522,018
Total	8,522,018	100.0000	8,522,018		8,522,018		8,522,018

Allocation Basis: Actual Building Rental Costs by Department
Allocation Source: Facilities Management Records

MAXIMUS
Schedule .5 - Allocation Summary
For Department BUILDING RENTAL

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	42,455	42,455
INFORMATION	1,015,769	1,015,769
BUDGET AND PLANNING	67,958	67,958
ACCOUNTING	132,333	132,333
FACILTIES MANAG.,	1,893,663	1,893,663
PERSONNEL	241,974	241,974
PURCHASING	144,501	144,501
GENERAL SERVICES	214,420	214,420
TREASURER	191,764	191,764
SECRETARY OF STATE	1,580,466	1,580,466
REVENUE	2,785,652	2,785,652
ALL OTHER	211,063	211,063
Direct Billed	0	0
Total	8,522,018	8,522,018



SCHEDULE 6
CF 2021

STATE OF MISSOURI
WORKERS' COMPENSATION
NATURE AND EXTENT OF SERVICES

The costs of Workers' Compensation expense for State departments are accumulated in a central services fund account under the Risk Management Unit of the Office of Administration. Costs are accumulated for each department and have been allocated based on actual paid claims.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department WORKER'S COMPENSATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	31,586,800			31,586,800
Total Allocated Additions:			0	0
Total To Be Allocated:	31,586,800	0		31,586,800

MAXIMUS

Schedule .3 - Costs Allocated By Activity
For Department WORKER'S COMPENSATION

	Total	General & Admin	ALLOCATIONS AT CSA
Other Expense & Cost			
Worker's Compensation Payments	31,586,800	0	31,586,800
Departmental Totals			
Total Expenditures	31,586,800	0	31,586,800
Deductions			
Total Deductions	0	0	0
Functional Cost	31,586,800	0	31,586,800
Allocation Step 1			
1st Allocation	31,586,800	0	31,586,800
Allocation Step 2			
2nd Allocation	0	0	0
Total For 10 WORKER'S COMPENSATION			
Total Allocated	31,586,800	0	31,586,800

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department WORKER'S COMPENSATION

Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY	64,213	0.2107	66,550		66,550		66,550
FACILITIES MANAG., DESIGN & CONST	428,517	1.4060	444,112		444,112		444,112
PERSONNEL	674	0.0022	698		698		698
PURCHASING	23,057	0.0757	23,896		23,896		23,896
GENERAL SERVICES	13,835	0.0454	14,339		14,339		14,339
REVENUE	123,347	0.4047	127,836		127,836		127,836
LEGISLATURE	5,866	0.0192	6,080		6,080		6,080
JUDICIARY	1,353,703	4.4416	1,402,968		1,402,968		1,402,968
GOVERNOR	51,109	0.1677	52,969		52,969		52,969
ATTORNEY GENERAL	5,728	0.0188	5,936		5,936		5,936
AGRICULTURE	128,373	0.4212	133,045		133,045		133,045
INSURANCE	8,433	0.0277	8,740		8,740		8,740
ECONOMIC DEVELOPMENT	36,086	0.1184	37,399		37,399		37,399
EDUCATION	885,783	2.9063	918,019		918,019		918,019
HEALTH	130,986	0.4298	135,753		135,753		135,753
LABOR	94,814	0.3111	98,265		98,265		98,265
MENTAL HEALTH	9,347,770	30.6709	9,687,959		9,687,959		9,687,959
NATURAL RESOURCES	545,738	1.7906	565,599		565,599		565,599
PUBLIC SAFETY	1,572,697	5.1602	1,629,931		1,629,931		1,629,931
SOCIAL SERVICES	1,808,194	5.9329	1,873,999		1,873,999		1,873,999
CORRECTIONS	11,570,880	37.9651	11,991,971		11,991,971		11,991,971
ALL OTHER	2,277,840	7.4738	2,360,736		2,360,736		2,360,736
SubTotal	30,477,643	100.0000	31,586,800		31,586,800		31,586,800
Total	30,477,643	100.0000	31,586,800		31,586,800		31,586,800

Allocation Basis: Worker's Compensation Payments for FY 2021
Allocation Source: FY 2021 ACFR Work Papers

MAXIMUS
Schedule .5 - Allocation Summary
For Department WORKER'S COMPENSATION

Receiving Department	Total ALLOCATIONS AT CSA	
INFORMATION	66,550	66,550
FACILTIES MANAG.,	444,112	444,112
PERSONNEL	698	698
PURCHASING	23,896	23,896
GENERAL SERVICES	14,339	14,339
REVENUE	127,836	127,836
LEGISLATURE	6,080	6,080
JUDICIARY	1,402,968	1,402,968
GOVERNOR	52,969	52,969
ATTORNEY GENERAL	5,936	5,936
AGRICULTURE	133,045	133,045
INSURANCE	8,740	8,740
ECONOMIC DEVELOPMENT	37,399	37,399
EDUCATION	918,019	918,019
HEALTH	135,753	135,753
LABOR	98,265	98,265
MENTAL HEALTH	9,687,959	9,687,959
NATURAL RESOURCES	565,599	565,599
PUBLIC SAFETY	1,629,931	1,629,931
SOCIAL SERVICES	1,873,999	1,873,999
CORRECTIONS	11,991,971	11,991,971
ALL OTHER	2,360,736	2,360,736
Direct Billed	0	0
Total	31,586,800	31,586,800



STATE OF MISSOURI
UNEMPLOYMENT COMPENSATION
NATURE AND EXTENT OF SERVICES

The costs of Unemployment Compensation are charged to special accounts in the general revenue and other funds under the jurisdiction of the Office of Administration. Costs are accumulated for each department and have been allocated based on actual costs incurred in FY 2021. Only central services department costs have been allocated to avoid duplication of billing.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department UNEMPLOYMENT COMPENSATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	81,917			81,917
Total Allocated Additions:			0	0
Total To Be Allocated:	81,917	0		81,917

MAXIMUS

Schedule .3 - Costs Allocated By Activity
For Department UNEMPLOYMENT COMPENSATION

	Total	General & Admin	ALLOCATIONS AT CSA
<hr/>			
Other Expense & Cost			

Unemployment Compensation Benefits	2,735,249	0	2,735,249
Non-Central Service Costs	(2,621,499)	0	(2,621,499)
Section II Costs	(31,833)	0	(31,833)
Departmental Totals			

Total Expenditures	81,917	0	81,917
Deductions			

Total Deductions	0	0	0
Functional Cost	81,917	0	81,917
Allocation Step 1			

1st Allocation	81,917	0	81,917
Allocation Step 2			

2nd Allocation	0	0	0
Total For 11 UNEMPLOYMENT			

Total Allocated	81,917	0	81,917

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department UNEMPLOYMENT COMPENSATION

Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	509	0.6214	509		509		509
INFORMATION TECHNOLOGY	10,823	13.2122	10,823		10,823		10,823
PERSONNEL	2,598	3.1715	2,598		2,598		2,598
GENERAL SERVICES	867	1.0584	867		867		867
SECRETARY OF STATE	13,188	16.0992	13,188		13,188		13,188
REVENUE	53,932	65.8373	53,932		53,932		53,932
SubTotal	81,917	100.0000	81,917		81,917		81,917
Total	81,917	100.0000	81,917		81,917		81,917

Allocation Basis: Unemployment Compensation Benefits for Central Service Agencies
Allocation Source: FY 2021 ACFR Work Papers

MAXIMUS
Schedule .5 - Allocation Summary
For Department UNEMPLOYMENT COMPENSATION

Receiving Department	Total ALLOCATIONS AT CSA	
COMM. OF ADMIN.	509	509
INFORMATION	10,823	10,823
PERSONNEL	2,598	2,598
GENERAL SERVICES	867	867
SECRETARY OF STATE	13,188	13,188
REVENUE	53,932	53,932
Direct Billed	0	0
Total	<u>81,917</u>	<u>81,917</u>



STATE OF MISSOURI

INSURANCE

NATURE AND EXTENT OF SERVICES

The State insures itself for loss due to liability, based on accidents, thefts, etc. Costs are charged to central accounts within the general fund, highway and transportation fund, and state parks fund and administered by the Risk Management Unit of the Office of Administration. Costs have been functionalized and allocated as follows:

Auto Claim. Includes the cost of administration of the auto self-insurance program. Costs are allocated based on the actual claims experienced in FY 2021.

Aircraft Liability. Includes the cost of aircraft liability insurance and is allocated to benefiting departments based on premium amounts.

Surety Bonds. Includes the cost of the state and public employee blanket bond coverage. This does not include the University of Missouri system employees, which are covered by the University of Missouri risk management unit. Costs are allocated based on the number of covered employees.

Specific Bonds. Includes the cost of surety bonds for certain key officials. Costs are allocated to associated departments based on the total premium prorated by the specific coverage amounts.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department INSURANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	120,422			120,422
Total Allocated Additions:			0	0
Total To Be Allocated:	120,422	0		120,422

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department INSURANCE

	Total	General & Admin	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS
Other Expense & Cost					
Claims Administration Fees	3,723	0	3,723	0	0
Insurance/Bond Premium	116,699	0	0	80,735	33,873
Departmental Totals					
Total Expenditures	120,422	0	3,723	80,735	33,873
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	120,422	0	3,723	80,735	33,873
Allocation Step 1					
1st Allocation	120,422	0	3,723	80,735	33,873
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 12 INSURANCE					
Total Allocated	120,422	0	3,723	80,735	33,873

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department INSURANCE

SPECIFIC BONDS	
Other Expense & Cost	
Claims Administration Fees	0
Insurance/Bond Premium	2,091
Departmental Totals	
Total Expenditures	2,091
Deductions	
Total Deductions	0
Functional Cost	2,091
Allocation Step 1	
1st Allocation	2,091
Allocation Step 2	
2nd Allocation	0
Total For 12 INSURANCE	
Total Allocated	2,091

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - AUTO CLAIM

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY	3,192	0.6042	22		22		22
FACILTIES MANAG., DESIGN & CONST	1,219	0.2307	9		9		9
GENERAL SERVICES	12,429	2.3526	88		88		88
AGRICULTURE	11,438	2.1650	81		81		81
HIGHER EDUCATION	33,503	6.3416	236		236		236
MENTAL HEALTH	210,072	39.7634	1,480		1,480		1,480
NATURAL RESOURCES	45,555	8.6228	321		321		321
PUBLIC SAFETY	61,146	11.5740	431		431		431
SOCIAL SERVICES	110,316	20.8811	777		777		777
CORRECTIONS	39,436	7.4646	278		278		278
SubTotal	528,306	100.0000	3,723		3,723		3,723
Total	528,306	100.0000	3,723		3,723		3,723

Allocation Basis: Vehicle Claims by Deparments for FY 2021
Allocation Source: FY 2021 ACFR work papers

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - AIRCRAFT LIABILITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES	30,679	37.9996	30,679		30,679		30,679
PUBLIC SAFETY	50,056	62.0004	50,056		50,056		50,056
SubTotal	80,735	100.0000	80,735		80,735		80,735
Total	80,735	100.0000	80,735		80,735		80,735

Allocation Basis: Actual Aircraft Liability Premiums, FY 2021
Allocation Source: FY 2021 ACFR work papers

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - SURETY BONDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	16	0.0268	9		9		9
INFORMATION TECHNOLOGY	903	1.5151	513		513		513
BUDGET AND PLANNING	28	0.0470	16		16		16
ACCOUNTING	67	0.1124	38		38		38
FACILITIES MANAG., DESIGN & CONST	457	0.7668	260		260		260
PERSONNEL	47	0.0789	27		27		27
PURCHASING	37	0.0621	21		21		21
GENERAL SERVICES	106	0.1778	60		60		60
TREASURER	45	0.0755	26		26		26
SECRETARY OF STATE	209	0.3507	119		119		119
SECURITY	40	0.0671	23		23		23
REVENUE	1,292	2.1677	734		734		734
LEGISLATURE	647	1.0855	368		368		368
JUDICIARY	3,982	6.6810	2,263		2,263		2,263
GOVERNOR	29	0.0487	16		16		16
LT. GOVERNOR	17	0.0285	10		10		10
AUDITOR	104	0.1745	59		59		59
ATTORNEY GENERAL	359	0.6023	204		204		204
AGRICULTURE	396	0.6644	225		225		225
INSURANCE	928	1.5570	527		527		527
CONSERVATION	1,755	2.9445	997		997		997
ECONOMIC DEVELOPMENT	238	0.3993	135		135		135
EDUCATION	2,198	3.6878	1,249		1,249		1,249
HIGHER EDUCATION	323	0.5419	184		184		184
HEALTH	1,829	3.0687	1,039		1,039		1,039
HIGHWAYS	5,288	8.8722	3,005		3,005		3,005
LABOR	649	1.0889	369		369		369
MENTAL HEALTH	7,839	13.1522	4,455		4,455		4,455
NATURAL RESOURCES	1,678	2.8153	954		954		954
PUBLIC SAFETY	5,606	9.4057	3,186		3,186		3,186

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - SURETY BONDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOCIAL SERVICES	6,225	10.4443	3,538		3,538		3,538
CORRECTIONS	8,914	14.9559	5,066		5,066		5,066
ALL OTHER	7,351	12.3335	4,178		4,178		4,178
SubTotal	59,602	100.0000	33,873		33,873		33,873
Total	59,602	100.0000	33,873		33,873		33,873

Allocation Basis: Total Number of Employees, FY 2021
Allocation Source: OHB874R1 Report (Avg. 4 Quarters and Statistical Summary of Higher Ed)

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - SPECIFIC BONDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	139	6.6475	139		139		139
PUBLIC SAFETY	1,116	53.3716	1,116		1,116		1,116
ALL OTHER	836	39.9809	836		836		836
SubTotal	2,091	100.0000	2,091		2,091		2,091
Total	2,091	100.0000	2,091		2,091		2,091

Allocation Basis: Insurance Premiums on State Officials
Allocation Source: FY 2021 ACFR Work Papers

MAXIMUS
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	Total	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS	SPECIFIC BONDS
COMM. OF ADMIN.	9	0	0	9	0
INFORMATION	535	22	0	513	0
BUDGET AND PLANNING	16	0	0	16	0
ACCOUNTING	38	0	0	38	0
FACILITIES MANAG.,	269	9	0	260	0
PERSONNEL	27	0	0	27	0
PURCHASING	21	0	0	21	0
GENERAL SERVICES	30,827	88	30,679	60	0
TREASURER	26	0	0	26	0
SECRETARY OF STATE	119	0	0	119	0
SECURITY	23	0	0	23	0
REVENUE	734	0	0	734	0
LEGISLATURE	368	0	0	368	0
JUDICIARY	2,263	0	0	2,263	0
GOVERNOR	16	0	0	16	0
LT. GOVERNOR	10	0	0	10	0
AUDITOR	59	0	0	59	0
ATTORNEY GENERAL	204	0	0	204	0
AGRICULTURE	306	81	0	225	0
INSURANCE	666	0	0	527	139
CONSERVATION	997	0	0	997	0
ECONOMIC DEVELOPMENT	135	0	0	135	0
EDUCATION	1,249	0	0	1,249	0
HIGHER EDUCATION	420	236	0	184	0
HEALTH	1,039	0	0	1,039	0
HIGHWAYS	3,005	0	0	3,005	0
LABOR	369	0	0	369	0
MENTAL HEALTH	5,935	1,480	0	4,455	0
NATURAL RESOURCES	1,275	321	0	954	0
PUBLIC SAFETY	54,789	431	50,056	3,186	1,116
SOCIAL SERVICES	4,315	777	0	3,538	0
CORRECTIONS	5,344	278	0	5,066	0
ALL OTHER	5,014	0	0	4,178	836

MAXIMUS
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	Total	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS	SPECIFIC BONDS
Direct Billed	0	0	0	0	0
Total	120,422	3,723	80,735	33,873	2,091



STATE OF MISSOURI
COMMISSIONER OF ADMINISTRATION
NATURE AND EXTENT OF SERVICES

The Commissioner of Administration is responsible for providing services to other State agencies including:

Accounting
Budget/Planning
Information Technology Services
Personnel
Purchasing
General Services

Departmental. Costs of the Office of the Commissioner including departmental personnel and budget services are allocated to units within the department based on the average number of employees in each OA division.

The salary and expenses of the Commissioner of Administration and her secretary are disallowed as general government.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department COMM. OF ADMIN.

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,175,704			1,175,704
BUILDING DEPRECIATION	9,857		9,857	
EQUIPMENT DEPRECIATION	2,669		2,669	
RETIREMENT/GROUP INSURANCE	468,282		468,282	
OASDHI	81,828		81,828	
BUILDING RENTAL	42,455		42,455	
UNEMPLOYMENT COMPENSATION	509		509	
INSURANCE	9		9	
COMM. OF ADMIN.		12,824	12,824	
ACCOUNTING		1,014	1,014	
PERSONNEL		3,710	3,710	
PURCHASING		7	7	
GENERAL SERVICES		318	318	
TREASURER		55	55	
SECRETARY OF STATE		906	906	
SECURITY		4,194	4,194	
REVENUE		107	107	
Total Allocated Additions:	605,609	23,135	628,744	628,744
Total To Be Allocated:	1,781,313	23,135		1,804,448

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department COMM. OF ADMIN.

	Total	General & Admin	DEPARTMENTAL	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	867,538	0	673,727	193,811
Other Expense & Cost				
Departmental Expenditures	308,166	0	239,321	68,845
Unallowable	0	0	0	0
Departmental Totals				
Total Expenditures	1,175,704	0	913,048	262,656
Deductions				
Total Deductions	0	0	0	0
Functional Cost	1,175,704	0	913,048	262,656
Allocation Step 1				
Inbound- All Others	605,609	0	470,314	135,295
1st Allocation	1,781,313	0	1,383,362	397,951
Allocation Step 2				
Inbound- All Others	23,135	0	17,967	5,168
2nd Allocation	23,135	0	17,967	5,168
Total For 15 COMM. OF ADMIN.				
Total Allocated	1,804,448	0	1,401,329	403,119

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department COMM. OF ADMIN.

Activity - DEPARTMENTAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	16	0.9270	12,824		12,824		12,824
INFORMATION TECHNOLOGY	903	52.3175	723,741		723,741	9,487	733,228
BUDGET AND PLANNING	28	1.6222	22,442		22,442	294	22,736
ACCOUNTING	67	3.8818	53,699		53,699	704	54,403
FACILTIES MANAG., DESIGN & CONST	457	26.4774	366,278		366,278	4,802	371,080
PERSONNEL	47	2.7231	37,670		37,670	494	38,164
PURCHASING	37	2.1437	29,655		29,655	389	30,044
GENERAL SERVICES	106	6.1414	84,957		84,957	1,114	86,071
ALL OTHER	65	3.7659	52,096		52,096	683	52,779
SubTotal	1,726	100.0000	1,383,362		1,383,362	17,967	1,401,329
Total	1,726	100.0000	1,383,362		1,383,362	17,967	1,401,329

Allocation Basis: Average Number of OA Employees, FY 2021
Allocation Source: HR Query "Number of OA Employees"

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department COMM. OF ADMIN.

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	397,951		397,951	5,168	403,119
SubTotal	100	100.0000	397,951		397,951	5,168	403,119
Total	100	100.0000	397,951		397,951	5,168	403,119

Allocation Basis: Disallowed Portion
Allocation Source: Disallowed Portion

MAXIMUS
Schedule .5 - Allocation Summary
For Department COMM. OF ADMIN.

Receiving Department	Total	DEPARTMENTAL	GENERAL GOV'T
COMM. OF ADMIN.	12,824	12,824	0
INFORMATION	733,228	733,228	0
BUDGET AND PLANNING	22,736	22,736	0
ACCOUNTING	54,403	54,403	0
FACILTIES MANAG.,	371,080	371,080	0
PERSONNEL	38,164	38,164	0
PURCHASING	30,044	30,044	0
GENERAL SERVICES	86,071	86,071	0
ALL OTHER	455,898	52,779	403,119
Direct Billed	0	0	0
Total	1,804,448	1,401,329	403,119



STATE OF MISSOURI
INFORMATION TECHNOLOGY SERVICES
NATURE AND EXTENT OF SERVICES

The costs of State data processing services and telecommunications are included in this function. These expenses are included in the Section II cost pool and are disallowed and allocated to "All Other".

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department INFORMATION TECHNOLOGY SERVICES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	213,813,406			213,813,406
BUILDING DEPRECIATION	372,075		372,075	
EQUIPMENT DEPRECIATION	1,818,618		1,818,618	
RETIREMENT/GROUP INSURANCE	23,568,335		23,568,335	
OASDHI	3,650,635		3,650,635	
BUILDING RENTAL	1,015,769		1,015,769	
WORKER'S COMPENSATION	66,550		66,550	
UNEMPLOYMENT COMPENSATION	10,823		10,823	
INSURANCE	535		535	
COMM. OF ADMIN.	723,741	9,487	733,228	
BUDGET AND PLANNING		38,808	38,808	
ACCOUNTING		94,584	94,584	
PERSONNEL		209,371	209,371	
PURCHASING		278,927	278,927	
GENERAL SERVICES		17,920	17,920	
TREASURER		3,974	3,974	
SECURITY		236,028	236,028	
REVENUE		2,286	2,286	
Total Allocated Additions:	31,227,081	891,385	32,118,466	32,118,466
Total To Be Allocated:	245,040,487	891,385		245,931,872

MAXIMUS

Schedule .3 - Costs Allocated By Activity
For Department INFORMATION TECHNOLOGY SERVICES

	Total	General & Admin	SECTION II
Wages & Benefits			
Salaries & Wages	49,837,664	0	49,837,664
Other Expense & Cost			
Departmental Expenditures	174,743,768	0	174,743,768
Capital Outlay - Departmental	(10,768,026)	0	(10,768,026)
Departmental Totals			
Total Expenditures	213,813,406	0	213,813,406
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	213,813,406	0	213,813,406
Allocation Step 1			
Inbound- All Others	31,227,081	0	31,227,081
1st Allocation	245,040,487	0	245,040,487
Allocation Step 2			
Inbound- All Others	891,385	0	891,385
2nd Allocation	891,385	0	891,385
Total For 16 INFORMATION TECHNOLOGY			
Total Allocated	245,931,872	0	245,931,872

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY SERVICES

Activity - SECTION II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	245,040,487		245,040,487	891,385	245,931,872
SubTotal	100	100.0000	245,040,487		245,040,487	891,385	245,931,872
Total	100	100.0000	245,040,487		245,040,487	891,385	245,931,872

Allocation Basis: Disallowed Portion
Allocation Source: Disallowed Portion

MAXIMUS
Schedule .5 - Allocation Summary
For Department INFORMATION TECHNOLOGY SERVICES

Receiving Department	Total	SECTION II
ALL OTHER	245,931,872	245,931,872
Direct Billed	0	0
Total	<u>245,931,872</u>	<u>245,931,872</u>



STATE OF MISSOURI
BUDGET AND PLANNING
NATURE AND EXTENT OF SERVICES

The Division of Budget and Planning is responsible for the preparation of the State budget. Its major responsibility is for providing technical assistance and support to the various State departments in the preparation of the various State and Federal budget documents which each must prepare to obtain funding for their programs. In addition, the Division assists departments in controlling program expenditures.

Costs of central budget preparation and Administrative Rules are unallowable and have been allocated to General Government. The remaining allowable budget and planning costs have been allocated to departments based on actual hours of service provided according to individual time sheets maintained by staff.

Costs of the Census 2020 are considered general government and have been allocated to "All Other".

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department BUDGET AND PLANNING

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,024,441			2,024,441
BUILDING DEPRECIATION	27,886		27,886	
RETIREMENT/GROUP INSURANCE	851,350		851,350	
OASDHI	143,962		143,962	
BUILDING RENTAL	67,958		67,958	
INSURANCE	16		16	
COMM. OF ADMIN.	22,442	294	22,736	
BUDGET AND PLANNING		328,366	328,366	
ACCOUNTING		935	935	
PERSONNEL		6,492	6,492	
PURCHASING		18	18	
GENERAL SERVICES		556	556	
TREASURER		79	79	
SECURITY		8,770	8,770	
REVENUE		59	59	
Total Allocated Additions:	1,113,614	345,569	1,459,183	1,459,183
Total To Be Allocated:	3,138,055	345,569		3,483,624

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department BUDGET AND PLANNING

	Total	General & Admin	BUDGET & PLANNING	Census 2020	GENERAL GOV'T
Wages & Benefits					
Salaries & Wages	1,977,071	0	1,138,568	155,363	683,140
Other Expense & Cost					
Departmental Expenditures	47,370	0	23,267	10,142	13,961
Capital Outlay	0	0	0	0	0
Departmental Totals					
Total Expenditures	2,024,441	0	1,161,835	165,505	697,101
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	2,024,441	0	1,161,835	165,505	697,101
Allocation Step 1					
Inbound- All Others	1,113,614	0	641,315	87,510	384,789
1st Allocation	3,138,055	0	1,803,150	253,015	1,081,890
Allocation Step 2					
Inbound- All Others	345,569	0	199,008	27,156	119,405
2nd Allocation	345,569	0	199,008	27,156	119,405
Total For 17 BUDGET AND PLANNING					
Total Allocated	3,483,624	0	2,002,158	280,171	1,201,295

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUDGET AND PLANNING

Activity - BUDGET & PLANNING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECHNOLOGY	854	2.1522	38,808		38,808		38,808
BUDGET AND PLANNING	7,226	18.2110	328,366		328,366		328,366
ACCOUNTING	1,341	3.3795	60,938		60,938	8,445	69,383
FACILITIES MANAG., DESIGN & CONST	1,562	3.9365	70,981		70,981	9,837	80,818
PERSONNEL	209	0.5267	9,497		9,497	1,316	10,813
PURCHASING	529	1.3332	24,039		24,039	3,331	27,370
GENERAL SERVICES	89	0.2243	4,044		4,044	560	4,604
TREASURER	105	0.2646	4,771		4,771	661	5,432
SECRETARY OF STATE	306	0.7712	13,905		13,905	1,927	15,832
SECURITY	71	0.1789	3,226		3,226	447	3,673
REVENUE	979	2.4672	44,488		44,488	6,165	50,653
JUDICIARY	899	2.2656	40,853		40,853	5,662	46,515
GOVERNOR	1,195	3.0116	54,304		54,304	7,526	61,830
LT. GOVERNOR	132	0.3327	5,998		5,998	831	6,829
AUDITOR	103	0.2596	4,681		4,681	649	5,330
ATTORNEY GENERAL	146	0.3679	6,635		6,635	919	7,554
AGRICULTURE	1,265	3.1880	57,484		57,484	7,967	65,451
INSURANCE	1,853	4.6699	84,205		84,205	11,670	95,875
CONSERVATION	411	1.0358	18,677		18,677	2,588	21,265
ECONOMIC DEVELOPMENT	1,499	3.7777	68,118		68,118	9,440	77,558
EDUCATION	2,427	6.1164	110,288		110,288	15,285	125,573
HIGHER EDUCATION	1,386	3.4929	62,983		62,983	8,729	71,712
HEALTH	899	2.2656	40,853		40,853	5,662	46,515
HIGHWAYS	905	2.2807	41,125		41,125	5,699	46,824
LABOR	1,132	2.8528	51,441		51,441	7,129	58,570
MENTAL HEALTH	1,416	3.5685	64,346		64,346	8,918	73,264
NATURAL RESOURCES	1,315	3.3140	59,757		59,757	8,282	68,039
PUBLIC SAFETY	2,472	6.2298	112,333		112,333	15,568	127,901
SOCIAL SERVICES	4,576	11.5323	207,944		207,944	28,819	236,763
CORRECTIONS	1,330	3.3518	60,438		60,438	8,376	68,814

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUDGET AND PLANNING

Activity - BUDGET & PLANNING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	1,048	2.6411	47,624		47,624	6,600	54,224
SubTotal	39,680	100.0000	1,803,150		1,803,150	199,008	2,002,158
Total	39,680	100.0000	1,803,150		1,803,150	199,008	2,002,158

Allocation Basis: Budget and Planning Hours by Department, FY 2021
Allocation Source: Budget and Planning Office

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUDGET AND PLANNING

Activity - Census 2020

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	253,015		253,015	27,156	280,171
SubTotal	100	100.0000	253,015		253,015	27,156	280,171
Total	100	100.0000	253,015		253,015	27,156	280,171

Allocation Basis: Disallowed Portion
Allocation Source: Disallowed Portion

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUDGET AND PLANNING

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	1,081,890		1,081,890	119,405	1,201,295
SubTotal	100	100.0000	1,081,890		1,081,890	119,405	1,201,295
Total	100	100.0000	1,081,890		1,081,890	119,405	1,201,295

Allocation Basis: Disallowed Portion
Allocation Source: Disallowed Portion

MAXIMUS
Schedule .5 - Allocation Summary
For Department BUDGET AND PLANNING

Receiving Department	Total	BUDGET & PLANNING	Census 2020	GENERAL GOV'T
INFORMATION	38,808	38,808	0	0
BUDGET AND PLANNING	328,366	328,366	0	0
ACCOUNTING	69,383	69,383	0	0
FACILITIES MANAG.,	80,818	80,818	0	0
PERSONNEL	10,813	10,813	0	0
PURCHASING	27,370	27,370	0	0
GENERAL SERVICES	4,604	4,604	0	0
TREASURER	5,432	5,432	0	0
SECRETARY OF STATE	15,832	15,832	0	0
SECURITY	3,673	3,673	0	0
REVENUE	50,653	50,653	0	0
JUDICIARY	46,515	46,515	0	0
GOVERNOR	61,830	61,830	0	0
LT. GOVERNOR	6,829	6,829	0	0
AUDITOR	5,330	5,330	0	0
ATTORNEY GENERAL	7,554	7,554	0	0
AGRICULTURE	65,451	65,451	0	0
INSURANCE	95,875	95,875	0	0
CONSERVATION	21,265	21,265	0	0
ECONOMIC DEVELOPMENT	77,558	77,558	0	0
EDUCATION	125,573	125,573	0	0
HIGHER EDUCATION	71,712	71,712	0	0
HEALTH	46,515	46,515	0	0
HIGHWAYS	46,824	46,824	0	0
LABOR	58,570	58,570	0	0
MENTAL HEALTH	73,264	73,264	0	0
NATURAL RESOURCES	68,039	68,039	0	0
PUBLIC SAFETY	127,901	127,901	0	0
SOCIAL SERVICES	236,763	236,763	0	0
CORRECTIONS	68,814	68,814	0	0
ALL OTHER	1,535,690	54,224	280,171	1,201,295
Direct Billed	0	0	0	0



MAXIMUS
Schedule .5 - Allocation Summary
For Department BUDGET AND PLANNING

Receiving Department	Total	BUDGET & PLANNING	Census 2020	GENERAL GOV'T
Total	3,483,624	2,002,158	280,171	1,201,295



STATE OF MISSOURI

ACCOUNTING

NATURE AND EXTENT OF SERVICES

The Division of Accounting is responsible for payroll and accounting services for all State agencies. Costs have been functionalized and allocated as follows:

Payroll. Payroll preparation, employee tax administration, payroll cost distribution, social security cost administration and related expenses have been allocated based on the number of paychecks issued for each department.

Accounting. Cost of accounts payable maintenance of accounting records, interdepartmental transfers, grants accounting and related costs have been allocated based on the number of payment voucher document transactions processed for each department.

The portion of Accounting's costs associated with Fund Accounting has been disallowed as general government. The functional cost pools allocated within Accounting have been determined by means of a salary analysis. In this analysis the various levels of supervision have been appropriately allocated to the benefiting functions.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department ACCOUNTING

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,153,364			3,153,364
BUILDING DEPRECIATION	52,538		52,538	
EQUIPMENT DEPRECIATION	2,193		2,193	
RETIREMENT/GROUP INSURANCE	1,618,940		1,618,940	
OASDHI	220,318		220,318	
BUILDING RENTAL	132,333		132,333	
INSURANCE	38		38	
COMM. OF ADMIN.	53,699	704	54,403	
BUDGET AND PLANNING	60,938	8,445	69,383	
ACCOUNTING		3,765	3,765	
PERSONNEL		15,535	15,535	
PURCHASING		117	117	
GENERAL SERVICES		1,330	1,330	
TREASURER		222	222	
SECRETARY OF STATE		23,666	23,666	
SECURITY		24,785	24,785	
REVENUE		2,324	2,324	
Total Allocated Additions:	2,140,997	80,893	2,221,890	2,221,890
Total To Be Allocated:	5,294,361	80,893		5,375,254

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department ACCOUNTING

	Total	General & Admin	PAYROLL	ACCOUNTING	GENERAL GOV'T
Wages & Benefits					
Salaries & Wages	3,055,630	0	519,457	2,488,505	47,668
Other Expense & Cost					
Departmental Expenditures	97,734	0	16,615	79,594	1,525
Capital Outlay	0	0	0	0	0
Departmental Totals					
Total Expenditures	3,153,364	0	536,072	2,568,099	49,193
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	3,153,364	0	536,072	2,568,099	49,193
Allocation Step 1					
Inbound- All Others	2,140,997	0	363,969	1,743,628	33,400
1st Allocation	5,294,361	0	900,041	4,311,727	82,593
Allocation Step 2					
Inbound- All Others	80,893	0	13,752	65,879	1,262
2nd Allocation	80,893	0	13,752	65,879	1,262
Total For 18 ACCOUNTING					
Total Allocated	5,375,254	0	913,793	4,377,606	83,855

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department ACCOUNTING

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	377	0.0318	286		286		286
INFORMATION TECHNOLOGY	21,622	1.8216	16,395		16,395		16,395
BUDGET AND PLANNING	670	0.0564	508		508		508
ACCOUNTING	1,601	0.1349	1,214		1,214		1,214
FACILITIES MANAG., DESIGN & CONST	10,945	0.9221	8,299		8,299	129	8,428
PERSONNEL	1,128	0.0950	855		855	13	868
PURCHASING	887	0.0747	673		673	10	683
GENERAL SERVICES	2,534	0.2135	1,921		1,921	30	1,951
TREASURER	1,067	0.0899	809		809	13	822
SECRETARY OF STATE	5,078	0.4278	3,850		3,850	60	3,910
SECURITY	780	0.0657	591		591	9	600
REVENUE	31,347	2.6408	23,769		23,769	371	24,140
LEGISLATURE	15,149	1.2762	11,487		11,487	179	11,666
JUDICIARY	91,488	7.7074	69,370		69,370	1,082	70,452
GOVERNOR	693	0.0584	525		525	8	533
LT. GOVERNOR	404	0.0340	306		306	5	311
AUDITOR	2,511	0.2115	1,904		1,904	30	1,934
ATTORNEY GENERAL	8,659	0.7295	6,566		6,566	102	6,668
AGRICULTURE	9,294	0.7830	7,047		7,047	110	7,157
INSURANCE	17,824	1.5016	13,515		13,515	211	13,726
CONSERVATION	40,549	3.4161	30,746		30,746	480	31,226
ECONOMIC DEVELOPMENT	3,323	0.2799	2,520		2,520	39	2,559
EDUCATION	43,450	3.6605	32,946		32,946	514	33,460
HIGHER EDUCATION	7,857	0.6619	5,958		5,958	93	6,051
HEALTH	43,540	3.6680	33,014		33,014	515	33,529
HIGHWAYS	124,844	10.5175	94,662		94,662	1,477	96,139
LABOR	15,291	1.2882	11,594		11,594	181	11,775
MENTAL HEALTH	162,213	13.6657	122,997		122,997	1,919	124,916
NATURAL RESOURCES	37,772	3.1821	28,640		28,640	447	29,087
PUBLIC SAFETY	116,089	9.7799	88,023		88,023	1,373	89,396

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department ACCOUNTING

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOCIAL SERVICES	150,251	12.6579	113,927		113,927	1,777	115,704
CORRECTIONS	216,222	18.2158	163,947		163,947	2,557	166,504
ALL OTHER	1,552	0.1307	1,177		1,177	18	1,195
SubTotal	1,187,011	100.0000	900,041		900,041	13,752	913,793
Total	1,187,011	100.0000	900,041		900,041	13,752	913,793

Allocation Basis: Number of Paychecks, FY 2021
Allocation Source: SAM II HR Access Query

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department ACCOUNTING

Activity - ACCOUNTING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	157	0.0169	728		728		728
INFORMATION TECHNOLOGY	16,855	1.8134	78,189		78,189		78,189
BUDGET AND PLANNING	92	0.0099	427		427		427
ACCOUNTING	550	0.0592	2,551		2,551		2,551
FACILITIES MANAG., DESIGN & CONST	25,019	2.6918	116,061		116,061	1,808	117,869
PERSONNEL	145	0.0156	673		673	10	683
PURCHASING	99	0.0107	459		459	7	466
GENERAL SERVICES	39,298	4.2280	182,300		182,300	2,839	185,139
TREASURER	68,981	7.4216	319,998		319,998	4,984	324,982
SECRETARY OF STATE	4,332	0.4661	20,096		20,096	313	20,409
SECURITY	258	0.0278	1,197		1,197	19	1,216
REVENUE	31,652	3.4054	146,831		146,831	2,287	149,118
LEGISLATURE	9,673	1.0407	44,872		44,872	699	45,571
JUDICIARY	37,172	3.9993	172,438		172,438	2,686	175,124
GOVERNOR	515	0.0554	2,389		2,389	37	2,426
LT. GOVERNOR	1,100	0.1183	5,103		5,103	79	5,182
AUDITOR	565	0.0608	2,621		2,621	41	2,662
ATTORNEY GENERAL	4,839	0.5206	22,448		22,448	350	22,798
AGRICULTURE	10,662	1.1471	49,460		49,460	770	50,230
INSURANCE	5,490	0.5907	25,468		25,468	397	25,865
CONSERVATION	28,204	3.0344	130,836		130,836	2,038	132,874
ECONOMIC DEVELOPMENT	2,345	0.2523	10,878		10,878	169	11,047
EDUCATION	120,278	12.9402	557,961		557,961	8,691	566,652
HIGHER EDUCATION	6,283	0.6760	29,146		29,146	454	29,600
HEALTH	40,623	4.3706	188,447		188,447	2,935	191,382
HIGHWAYS	100,595	10.8229	466,653		466,653	7,268	473,921
LABOR	109,606	11.7924	508,454		508,454	7,919	516,373
MENTAL HEALTH	53,601	5.7669	248,651		248,651	3,873	252,524
NATURAL RESOURCES	22,855	2.4589	106,023		106,023	1,651	107,674
PUBLIC SAFETY	70,697	7.6062	327,958		327,958	5,108	333,066

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department ACCOUNTING

Activity - ACCOUNTING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOCIAL SERVICES	73,332	7.8897	340,182		340,182	5,298	345,480
CORRECTIONS	42,345	4.5558	196,435		196,435	3,059	199,494
ALL OTHER	1,249	0.1344	5,794		5,794	90	5,884
SubTotal	929,467	100.0000	4,311,727		4,311,727	65,879	4,377,606
Total	929,467	100.0000	4,311,727		4,311,727	65,879	4,377,606

Allocation Basis: Number of PV Documents by Agency
Allocation Source: Access Query from SAM II Data Warehouse-Financial

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department ACCOUNTING

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	82,593		82,593	1,262	83,855
SubTotal	100	100.0000	82,593		82,593	1,262	83,855
Total	100	100.0000	82,593		82,593	1,262	83,855

Allocation Basis: Disallowed Portion
Allocation Source: Disallowed Portion

MAXIMUS
Schedule .5 - Allocation Summary
For Department ACCOUNTING

Receiving Department	Total	PAYROLL	ACCOUNTING	GENERAL GOV'T
COMM. OF ADMIN.	1,014	286	728	0
INFORMATION	94,584	16,395	78,189	0
BUDGET AND PLANNING	935	508	427	0
ACCOUNTING	3,765	1,214	2,551	0
FACILITIES MANAG.,	126,297	8,428	117,869	0
PERSONNEL	1,551	868	683	0
PURCHASING	1,149	683	466	0
GENERAL SERVICES	187,090	1,951	185,139	0
TREASURER	325,804	822	324,982	0
SECRETARY OF STATE	24,319	3,910	20,409	0
SECURITY	1,816	600	1,216	0
REVENUE	173,258	24,140	149,118	0
LEGISLATURE	57,237	11,666	45,571	0
JUDICIARY	245,576	70,452	175,124	0
GOVERNOR	2,959	533	2,426	0
LT. GOVERNOR	5,493	311	5,182	0
AUDITOR	4,596	1,934	2,662	0
ATTORNEY GENERAL	29,466	6,668	22,798	0
AGRICULTURE	57,387	7,157	50,230	0
INSURANCE	39,591	13,726	25,865	0
CONSERVATION	164,100	31,226	132,874	0
ECONOMIC DEVELOPMENT	13,606	2,559	11,047	0
EDUCATION	600,112	33,460	566,652	0
HIGHER EDUCATION	35,651	6,051	29,600	0
HEALTH	224,911	33,529	191,382	0
HIGHWAYS	570,060	96,139	473,921	0
LABOR	528,148	11,775	516,373	0
MENTAL HEALTH	377,440	124,916	252,524	0
NATURAL RESOURCES	136,761	29,087	107,674	0
PUBLIC SAFETY	422,462	89,396	333,066	0
SOCIAL SERVICES	461,184	115,704	345,480	0
CORRECTIONS	365,998	166,504	199,494	0
ALL OTHER	90,934	1,195	5,884	83,855



MAXIMUS
Schedule .5 - Allocation Summary
For Department ACCOUNTING

Receiving Department	Total	PAYROLL	ACCOUNTING	GENERAL GOV'T
Direct Billed	0	0	0	0
Total	<u>5,375,254</u>	<u>913,793</u>	<u>4,377,606</u>	<u>83,855</u>



SCHEDULE 13
CF 2021

STATE OF MISSOURI
FACILITIES MANAGEMENT, DESIGN AND CONSTRUCTION
NATURE AND EXTENT OF SERVICES

The Division of Facilities Management, Design and Construction is responsible for the operation and maintenance of State owned buildings. These expenses are included in the Section II cost pool and are disallowed and allocated to "All Other".

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department FACILTIES MANAG., DESIGN & CONST

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	68,162,934			68,162,934
BUILDING DEPRECIATION	257,503		257,503	
EQUIPMENT DEPRECIATION	1,776		1,776	
RETIREMENT/GROUP INSURANCE	10,588,924		10,588,924	
OASDHI	1,461,029		1,461,029	
BUILDING RENTAL	1,893,663		1,893,663	
WORKER'S COMPENSATION	444,112		444,112	
INSURANCE	269		269	
COMM. OF ADMIN.	366,278	4,802	371,080	
BUDGET AND PLANNING	70,981	9,837	80,818	
ACCOUNTING	124,360	1,937	126,297	
PERSONNEL		105,961	105,961	
PURCHASING		47,134	47,134	
GENERAL SERVICES		9,069	9,069	
TREASURER		3,715	3,715	
SECRETARY OF STATE		30,927	30,927	
SECURITY		61,009	61,009	
REVENUE		107	107	
Total Allocated Additions:	15,208,895	274,498	15,483,393	15,483,393
Total To Be Allocated:	83,371,829	274,498		83,646,327

MAXIMUS

Schedule .3 - Costs Allocated By Activity
For Department FACILTIES MANAG., DESIGN & CONST

	Total	General & Admin	SECTION II
Wages & Benefits			
Salaries & Wages	19,382,019	0	19,382,019
Other Expense & Cost			
Departmental Expenditures	49,564,300	0	49,564,300
Capital Outlay - Departmental	(783,385)	0	(783,385)
Departmental Totals			
Total Expenditures	68,162,934	0	68,162,934
Deductions			
Total Deductions	0	0	0
Functional Cost	68,162,934	0	68,162,934
Allocation Step 1			
Inbound- All Others	15,208,895	0	15,208,895
1st Allocation	83,371,829	0	83,371,829
Allocation Step 2			
Inbound- All Others	274,498	0	274,498
2nd Allocation	274,498	0	274,498
Total For 19 FACILTIES MANAG., DESIGN &			
Total Allocated	83,646,327	0	83,646,327

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FACILTIES MANAG., DESIGN & CONST

Activity - SECTION II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	83,371,829		83,371,829	274,498	83,646,327
SubTotal	100	100.0000	83,371,829		83,371,829	274,498	83,646,327
Total	100	100.0000	83,371,829		83,371,829	274,498	83,646,327

Allocation Basis: Disallowed Portion
Allocation Source: Disallowed Portion

MAXIMUS
Schedule .5 - Allocation Summary
For Department FACILTIES MANAG., DESIGN & CONST

Receiving Department	Total	SECTION II
ALL OTHER	83,646,327	83,646,327
Direct Billed	0	0
Total	<u>83,646,327</u>	<u>83,646,327</u>



STATE OF MISSOURI

PERSONNEL

NATURE AND EXTENT OF SERVICES

The Division of Personnel is responsible for recruitment, training, position classification, setting of compensation, and related activities. Costs have been allocated based on the average number of employees in each department.

The HR Call Center provides administration of human resources to the Office of Administration employees. Costs have been allocated based on the average number of Office of Administration employees.

Section II costs are disallowable and have been allocated to "All Other".

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department PERSONNEL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,865,217			2,865,217
BUILDING DEPRECIATION	74,249		74,249	
RETIREMENT/GROUP INSURANCE	1,223,795		1,223,795	
OASDHI	187,084		187,084	
BUILDING RENTAL	241,974		241,974	
WORKER'S COMPENSATION	698		698	
UNEMPLOYMENT COMPENSATION	2,598		2,598	
INSURANCE	27		27	
COMM. OF ADMIN.	37,670	494	38,164	
BUDGET AND PLANNING	9,497	1,316	10,813	
ACCOUNTING	1,528	23	1,551	
PERSONNEL		10,898	10,898	
PURCHASING		512	512	
GENERAL SERVICES		933	933	
TREASURER		131	131	
SECRETARY OF STATE		6,197	6,197	
SECURITY		18,303	18,303	
REVENUE		79	79	
Total Allocated Additions:	1,779,120	38,886	1,818,006	1,818,006
Total To Be Allocated:	4,644,337	38,886		4,683,223

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department PERSONNEL

	Total	General & Admin	PERSONNEL SERVICE	HR CALL CENTER	SECTION II
Wages & Benefits					
Salaries & Wages	2,559,226	0	2,370,181	144,822	44,223
Other Expense & Cost					
Departmental Expenditures	305,991	0	235,278	14,376	56,337
Capital Outlays- Personnel Services	0	0	0	0	0
Departmental Totals					
Total Expenditures	2,865,217	0	2,605,459	159,198	100,560
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	2,865,217	0	2,605,459	159,198	100,560
Allocation Step 1					
Inbound- All Others	1,779,120	0	1,647,700	100,677	30,743
1st Allocation	4,644,337	0	4,253,159	259,875	131,303
Allocation Step 2					
Inbound- All Others	38,886	0	36,014	2,200	672
2nd Allocation	38,886	0	36,014	2,200	672
Total For 21 PERSONNEL					
Total Allocated	4,683,223	0	4,289,173	262,075	131,975

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Activity - PERSONNEL SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	16	0.0306	1,301		1,301		1,301
INFORMATION TECHNOLOGY	903	1.7260	73,412		73,412		73,412
BUDGET AND PLANNING	28	0.0535	2,276		2,276		2,276
ACCOUNTING	67	0.1281	5,447		5,447		5,447
FACILITIES MANAG., DESIGN & CONST	457	0.8735	37,153		37,153		37,153
PERSONNEL	47	0.0898	3,821		3,821		3,821
PURCHASING	37	0.0707	3,008		3,008	26	3,034
GENERAL SERVICES	106	0.2026	8,618		8,618	75	8,693
TREASURER	45	0.0860	3,658		3,658	32	3,690
SECRETARY OF STATE	209	0.3995	16,991		16,991	148	17,139
SECURITY	40	0.0765	3,252		3,252	28	3,280
REVENUE	1,292	2.4696	105,036		105,036	916	105,952
LEGISLATURE	647	1.2367	52,599		52,599	459	53,058
JUDICIARY	3,982	7.6114	323,727		323,727	2,823	326,550
GOVERNOR	29	0.0554	2,358		2,358	21	2,379
LT. GOVERNOR	17	0.0325	1,382		1,382	12	1,394
AUDITOR	104	0.1988	8,455		8,455	74	8,529
ATTORNEY GENERAL	359	0.6862	29,186		29,186	255	29,441
AGRICULTURE	396	0.7569	32,194		32,194	281	32,475
INSURANCE	928	1.7738	75,444		75,444	658	76,102
CONSERVATION	1,755	3.3546	142,677		142,677	1,244	143,921
ECONOMIC DEVELOPMENT	238	0.4549	19,349		19,349	169	19,518
EDUCATION	2,198	4.2014	178,692		178,692	1,558	180,250
HIGHER EDUCATION	323	0.6174	26,259		26,259	229	26,488
HEALTH	1,829	3.4961	148,693		148,693	1,297	149,990
HIGHWAYS	5,288	10.1078	429,901		429,901	3,749	433,650
LABOR	649	1.2405	52,762		52,762	460	53,222
MENTAL HEALTH	7,839	14.9839	637,291		637,291	5,558	642,849
NATURAL RESOURCES	1,678	3.2074	136,417		136,417	1,190	137,607
PUBLIC SAFETY	5,606	10.7157	455,754		455,754	3,974	459,728

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Activity - PERSONNEL SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOCIAL SERVICES	6,225	11.8988	506,077		506,077	4,413	510,490
CORRECTIONS	8,914	17.0392	724,685		724,685	6,319	731,004
ALL OTHER	65	0.1242	5,284		5,284	46	5,330
SubTotal	52,316	100.0000	4,253,159		4,253,159	36,014	4,289,173
Total	52,316	100.0000	4,253,159		4,253,159	36,014	4,289,173

Allocation Basis: Average Number of Total Employees by Department, FY 2021
Allocation Source: SAM II HR (Merit & UCP) Reports

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Activity - HR CALL CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	16	0.9270	2,409		2,409		2,409
INFORMATION TECHNOLOGY	903	52.3175	135,959		135,959		135,959
BUDGET AND PLANNING	28	1.6222	4,216		4,216		4,216
ACCOUNTING	67	3.8818	10,088		10,088		10,088
FACILTIES MANAG., DESIGN & CONST	457	26.4774	68,808		68,808		68,808
PERSONNEL	47	2.7231	7,077		7,077		7,077
PURCHASING	37	2.1437	5,571		5,571	391	5,962
GENERAL SERVICES	106	6.1414	15,960		15,960	1,121	17,081
ALL OTHER	65	3.7659	9,787		9,787	688	10,475
SubTotal	1,726	100.0000	259,875		259,875	2,200	262,075
Total	1,726	100.0000	259,875		259,875	2,200	262,075

Allocation Basis: Average Number of OA Employees, FY 2021
Allocation Source: HR Query "Number of OA Employees"

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Activity - SECTION II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	131,303		131,303	672	131,975
SubTotal	100	100.0000	131,303		131,303	672	131,975
Total	100	100.0000	131,303		131,303	672	131,975

Allocation Basis: Disallowed Portion
Allocation Source: Disallowed Portion

MAXIMUS
Schedule .5 - Allocation Summary
For Department PERSONNEL

Receiving Department	Total PERSONNEL SERVICE		HR CALL CENTER	SECTION II
COMM. OF ADMIN.	3,710	1,301	2,409	0
INFORMATION	209,371	73,412	135,959	0
BUDGET AND PLANNING	6,492	2,276	4,216	0
ACCOUNTING	15,535	5,447	10,088	0
FACILITIES MANAG.,	105,961	37,153	68,808	0
PERSONNEL	10,898	3,821	7,077	0
PURCHASING	8,996	3,034	5,962	0
GENERAL SERVICES	25,774	8,693	17,081	0
TREASURER	3,690	3,690	0	0
SECRETARY OF STATE	17,139	17,139	0	0
SECURITY	3,280	3,280	0	0
REVENUE	105,952	105,952	0	0
LEGISLATURE	53,058	53,058	0	0
JUDICIARY	326,550	326,550	0	0
GOVERNOR	2,379	2,379	0	0
LT. GOVERNOR	1,394	1,394	0	0
AUDITOR	8,529	8,529	0	0
ATTORNEY GENERAL	29,441	29,441	0	0
AGRICULTURE	32,475	32,475	0	0
INSURANCE	76,102	76,102	0	0
CONSERVATION	143,921	143,921	0	0
ECONOMIC DEVELOPMENT	19,518	19,518	0	0
EDUCATION	180,250	180,250	0	0
HIGHER EDUCATION	26,488	26,488	0	0
HEALTH	149,990	149,990	0	0
HIGHWAYS	433,650	433,650	0	0
LABOR	53,222	53,222	0	0
MENTAL HEALTH	642,849	642,849	0	0
NATURAL RESOURCES	137,607	137,607	0	0
PUBLIC SAFETY	459,728	459,728	0	0
SOCIAL SERVICES	510,490	510,490	0	0
CORRECTIONS	731,004	731,004	0	0
ALL OTHER	147,780	5,330	10,475	131,975



MAXIMUS
Schedule .5 - Allocation Summary
For Department PERSONNEL

Receiving Department	Total PERSONNEL SERVICE		HR CALL CENTER	SECTION II
Direct Billed	0	0	0	0
Total	<u>4,683,223</u>	<u>4,289,173</u>	<u>262,075</u>	<u>131,975</u>



SCHEDULE 15
CF 2021

STATE OF MISSOURI

PURCHASING

NATURE AND EXTENT OF SERVICES

The Division of Purchasing is responsible for procurement of all supplies, materials, equipment and contractual services required by the various State departments and agencies. Operating costs are not directly billed, and have been allocated to each State department based on the payments against contract releases during FY 2021.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department PURCHASING

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,938,536			1,938,536
BUILDING DEPRECIATION	40,834		40,834	
EQUIPMENT DEPRECIATION	462		462	
RETIREMENT/GROUP INSURANCE	953,096		953,096	
OASDHI	146,950		146,950	
BUILDING RENTAL	144,501		144,501	
WORKER'S COMPENSATION	23,896		23,896	
INSURANCE	21		21	
COMM. OF ADMIN.	29,655	389	30,044	
BUDGET AND PLANNING	24,039	3,331	27,370	
ACCOUNTING	1,132	17	1,149	
PERSONNEL	8,579	417	8,996	
PURCHASING		10	10	
GENERAL SERVICES		734	734	
TREASURER		102	102	
SECURITY		14,871	14,871	
REVENUE		54	54	
Total Allocated Additions:	1,373,165	19,925	1,393,090	1,393,090
Total To Be Allocated:	3,311,701	19,925		3,331,626

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department PURCHASING

	Total	General & Admin	OPERATING
Wages & Benefits			
Salaries & Wages	1,902,882	0	1,902,882
Other Expense & Cost			
Departmental Expenditures	195,315	0	195,315
Capital Outlay - Departmental	(661)	0	(661)
Refunds	(159,000)	0	(159,000)
Departmental Totals			
Total Expenditures	1,938,536	0	1,938,536
Deductions			
Total Deductions	0	0	0
Functional Cost	1,938,536	0	1,938,536
Allocation Step 1			
Inbound- All Others	1,373,165	0	1,373,165
1st Allocation	3,311,701	0	3,311,701
Allocation Step 2			
Inbound- All Others	19,925	0	19,925
2nd Allocation	19,925	0	19,925
Total For 22 PURCHASING			
Total Allocated	3,331,626	0	3,331,626

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PURCHASING

Activity - OPERATING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	2,022	0.0002	7		7		7
INFORMATION TECHNOLOGY	84,186,438	8.4225	278,927		278,927		278,927
BUDGET AND PLANNING	5,426	0.0005	18		18		18
ACCOUNTING	35,335	0.0035	117		117		117
FACILITIES MANAG., DESIGN & CONST	14,226,126	1.4233	47,134		47,134		47,134
PERSONNEL	154,611	0.0155	512		512		512
PURCHASING	2,904	0.0003	10		10		10
GENERAL SERVICES	11,027,260	1.1032	36,536		36,536	244	36,780
TREASURER	123,557	0.0124	409		409	3	412
SECRETARY OF STATE	6,657,900	0.6661	22,059		22,059	147	22,206
SECURITY	137,648	0.0138	456		456	3	459
REVENUE	15,798,853	1.5806	52,345		52,345	349	52,694
GOVERNOR	1,398	0.0001	5		5		5
LT. GOVERNOR	2,327	0.0002	8		8		8
AUDITOR	350,856	0.0351	1,162		1,162	8	1,170
ATTORNEY GENERAL	2,643,878	0.2645	8,760		8,760	58	8,818
AGRICULTURE	1,491,840	0.1493	4,943		4,943	33	4,976
INSURANCE	1,927,612	0.1928	6,387		6,387	43	6,430
CONSERVATION	29,970,952	2.9985	99,300		99,300	663	99,963
ECONOMIC DEVELOPMENT	4,953,295	0.4956	16,411		16,411	110	16,521
EDUCATION	90,493,302	9.0534	299,822		299,822	2,001	301,823
HIGHER EDUCATION	3,501,617	0.3503	11,602		11,602	77	11,679
HEALTH	84,751,864	8.4790	280,800		280,800	1,874	282,674
LABOR	1,937,397	0.1938	6,419		6,419	43	6,462
MENTAL HEALTH	46,625,744	4.6647	154,480		154,480	1,031	155,511
NATURAL RESOURCES	5,748,916	0.5752	19,047		19,047	127	19,174
PUBLIC SAFETY	47,327,236	4.7349	156,805		156,805	1,047	157,852
SOCIAL SERVICES	343,695,562	34.3850	1,138,730		1,138,730	7,602	1,146,332
CORRECTIONS	201,635,549	20.1727	668,059		668,059	4,459	672,518
ALL OTHER	130,029	0.0130	431		431	3	434

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PURCHASING

Activity - OPERATING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	999,547,454	100.0000	3,311,701		3,311,701	19,925	3,331,626
Total	999,547,454	100.0000	3,311,701		3,311,701	19,925	3,331,626

Allocation Basis: Payments Against Contract Releases
Allocation Source: Microsoft Access Query from SAM II Data Warehouse

MAXIMUS
Schedule .5 - Allocation Summary
For Department PURCHASING

Receiving Department	Total	OPERATING
COMM. OF ADMIN.	7	7
INFORMATION	278,927	278,927
BUDGET AND PLANNING	18	18
ACCOUNTING	117	117
FACILITIES MANAG.,	47,134	47,134
PERSONNEL	512	512
PURCHASING	10	10
GENERAL SERVICES	36,780	36,780
TREASURER	412	412
SECRETARY OF STATE	22,206	22,206
SECURITY	459	459
REVENUE	52,694	52,694
GOVERNOR	5	5
LT. GOVERNOR	8	8
AUDITOR	1,170	1,170
ATTORNEY GENERAL	8,818	8,818
AGRICULTURE	4,976	4,976
INSURANCE	6,430	6,430
CONSERVATION	99,963	99,963
ECONOMIC DEVELOPMENT	16,521	16,521
EDUCATION	301,823	301,823
HIGHER EDUCATION	11,679	11,679
HEALTH	282,674	282,674
LABOR	6,462	6,462
MENTAL HEALTH	155,511	155,511
NATURAL RESOURCES	19,174	19,174
PUBLIC SAFETY	157,852	157,852
SOCIAL SERVICES	1,146,332	1,146,332
CORRECTIONS	672,518	672,518
ALL OTHER	434	434
Direct Billed	0	0



MAXIMUS
Schedule .5 - Allocation Summary
For Department PURCHASING

Receiving Department	Total	OPERATING
Total	3,331,626	3,331,626



STATE OF MISSOURI

GENERAL SERVICES

NATURE AND EXTENT OF SERVICES

The Division of General Services is responsible for providing a variety of central services and administrative department support activities. Costs have been functionalized and allocated as follows:

Risk Management. Administers the State's insurance and self insurance programs. Costs are allocated based on the number of employees in each State agency and public university employees. This does not include the University of Missouri system employees which are covered by the University of Missouri risk management unit.

Section II. Section II costs are disallowed and have been allocated to "All Other".

Surplus Property. Surplus Property costs are allocated to "All Other".

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department GENERAL SERVICES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	15,984,021			15,984,021
BUILDING DEPRECIATION	40,416		40,416	
EQUIPMENT DEPRECIATION	24,354		24,354	
RETIREMENT/GROUP INSURANCE	2,158,031		2,158,031	
OASDHI	286,727		286,727	
BUILDING RENTAL	214,420		214,420	
WORKER'S COMPENSATION	14,339		14,339	
UNEMPLOYMENT COMPENSATION	867		867	
INSURANCE	30,827		30,827	
COMM. OF ADMIN.	84,957	1,114	86,071	
BUDGET AND PLANNING	4,044	560	4,604	
ACCOUNTING	184,221	2,869	187,090	
PERSONNEL	24,578	1,196	25,774	
PURCHASING	36,536	244	36,780	
GENERAL SERVICES		2,104	2,104	
TREASURER		4,321	4,321	
SECURITY		10,677	10,677	
REVENUE		1,097	1,097	
Total Allocated Additions:	3,104,317	24,182	3,128,499	3,128,499
Total To Be Allocated:	19,088,338	24,182		19,112,520

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department GENERAL SERVICES

	Total	General & Admin	RISK MANAGEMENT	SECTION II	SURPLUS PROPERTY
Wages & Benefits					
Salaries & Wages	3,628,779	0	595,958	2,397,113	635,708
Other Expense & Cost					
Departmental Expenditures	18,743,316	0	5,893,837	12,249,516	599,963
General and Administrative	330,195	0	54,228	218,122	57,845
Unallowable Risk Management	(5,871,047)	0	(5,871,047)	0	0
Capital Outlay - Departmental	(847,222)	0	0	(847,222)	0
Capital Outlay - G & A	0	0	0	0	0
Departmental Totals					
Total Expenditures	15,984,021	0	672,976	14,017,529	1,293,516
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	15,984,021	0	672,976	14,017,529	1,293,516
Allocation Step 1					
Inbound- All Others	3,104,317	0	509,825	2,050,662	543,830
1st Allocation	19,088,338	0	1,182,801	16,068,191	1,837,346
Allocation Step 2					
Inbound- All Others	24,182	0	3,971	15,975	4,236
2nd Allocation	24,182	0	3,971	15,975	4,236
Total For 23 GENERAL SERVICES					
Total Allocated	19,112,520	0	1,186,772	16,084,166	1,841,582

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES

Activity - RISK MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	16	0.0268	318		318		318
INFORMATION TECHNOLOGY	903	1.5151	17,920		17,920		17,920
BUDGET AND PLANNING	28	0.0470	556		556		556
ACCOUNTING	67	0.1124	1,330		1,330		1,330
FACILITIES MANAG., DESIGN & CONST	457	0.7668	9,069		9,069		9,069
PERSONNEL	47	0.0789	933		933		933
PURCHASING	37	0.0621	734		734		734
GENERAL SERVICES	106	0.1778	2,104		2,104		2,104
TREASURER	45	0.0755	893		893	3	896
SECRETARY OF STATE	209	0.3507	4,148		4,148	14	4,162
SECURITY	40	0.0671	794		794	3	797
REVENUE	1,292	2.1677	25,640		25,640	89	25,729
LEGISLATURE	647	1.0855	12,840		12,840	44	12,884
JUDICIARY	3,982	6.6810	79,023		79,023	273	79,296
GOVERNOR	29	0.0487	576		576	2	578
LT. GOVERNOR	17	0.0285	337		337	1	338
AUDITOR	104	0.1745	2,064		2,064	7	2,071
ATTORNEY GENERAL	359	0.6023	7,124		7,124	25	7,149
AGRICULTURE	396	0.6644	7,859		7,859	27	7,886
INSURANCE	928	1.5570	18,416		18,416	64	18,480
CONSERVATION	1,755	2.9445	34,828		34,828	120	34,948
ECONOMIC DEVELOPMENT	238	0.3993	4,723		4,723	16	4,739
EDUCATION	2,198	3.6878	43,619		43,619	151	43,770
HIGHER EDUCATION	323	0.5419	6,410		6,410	22	6,432
HEALTH	1,829	3.0687	36,296		36,296	125	36,421
HIGHWAYS	5,288	8.8722	104,940		104,940	362	105,302
LABOR	649	1.0889	12,879		12,879	44	12,923
MENTAL HEALTH	7,839	13.1522	155,565		155,565	537	156,102
NATURAL RESOURCES	1,678	2.8153	33,300		33,300	115	33,415
PUBLIC SAFETY	5,606	9.4057	111,251		111,251	384	111,635

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES

Activity - RISK MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOCIAL SERVICES	6,225	10.4443	123,535		123,535	427	123,962
CORRECTIONS	8,914	14.9559	176,896		176,896	612	177,508
ALL OTHER	7,351	12.3335	145,881		145,881	504	146,385
SubTotal	59,602	100.0000	1,182,801		1,182,801	3,971	1,186,772
Total	59,602	100.0000	1,182,801		1,182,801	3,971	1,186,772

Allocation Basis: Total Number of Employees, FY 2021
Allocation Source: OHB874R1 Report (Avg. 4 Quarters and Statistical Summary of Higher Ed)

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES

Activity - SECTION II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	16,068,191		16,068,191	15,975	16,084,166
SubTotal	100	100.0000	16,068,191		16,068,191	15,975	16,084,166
Total	100	100.0000	16,068,191		16,068,191	15,975	16,084,166

Allocation Basis: Disallowed Portion
Allocation Source: Disallowed Portion

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES

Activity - SURPLUS PROPERTY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	1,837,346		1,837,346	4,236	1,841,582
SubTotal	100	100.0000	1,837,346		1,837,346	4,236	1,841,582
Total	100	100.0000	1,837,346		1,837,346	4,236	1,841,582

Allocation Basis: Disallowed Portion
Allocation Source: Disallowed Portion

MAXIMUS
Schedule .5 - Allocation Summary
For Department GENERAL SERVICES

Receiving Department	Total	RISK MANAGEMENT	SECTION II	SURPLUS PROPERTY
COMM. OF ADMIN.	318	318	0	0
INFORMATION	17,920	17,920	0	0
BUDGET AND PLANNING	556	556	0	0
ACCOUNTING	1,330	1,330	0	0
FACILITIES MANAG.,	9,069	9,069	0	0
PERSONNEL	933	933	0	0
PURCHASING	734	734	0	0
GENERAL SERVICES	2,104	2,104	0	0
TREASURER	896	896	0	0
SECRETARY OF STATE	4,162	4,162	0	0
SECURITY	797	797	0	0
REVENUE	25,729	25,729	0	0
LEGISLATURE	12,884	12,884	0	0
JUDICIARY	79,296	79,296	0	0
GOVERNOR	578	578	0	0
LT. GOVERNOR	338	338	0	0
AUDITOR	2,071	2,071	0	0
ATTORNEY GENERAL	7,149	7,149	0	0
AGRICULTURE	7,886	7,886	0	0
INSURANCE	18,480	18,480	0	0
CONSERVATION	34,948	34,948	0	0
ECONOMIC DEVELOPMENT	4,739	4,739	0	0
EDUCATION	43,770	43,770	0	0
HIGHER EDUCATION	6,432	6,432	0	0
HEALTH	36,421	36,421	0	0
HIGHWAYS	105,302	105,302	0	0
LABOR	12,923	12,923	0	0
MENTAL HEALTH	156,102	156,102	0	0
NATURAL RESOURCES	33,415	33,415	0	0
PUBLIC SAFETY	111,635	111,635	0	0
SOCIAL SERVICES	123,962	123,962	0	0
CORRECTIONS	177,508	177,508	0	0
ALL OTHER	18,072,133	146,385	16,084,166	1,841,582



MAXIMUS
Schedule .5 - Allocation Summary
For Department GENERAL SERVICES

Receiving Department	Total	RISK MANAGEMENT	SECTION II	SURPLUS PROPERTY
Direct Billed	0	0	0	0
Total	19,112,520	1,186,772	16,084,166	1,841,582



STATE OF MISSOURI

TREASURER

NATURE AND EXTENT OF SERVICES

The State Treasurer is responsible for disbursement of State funds, reconciliation of bank accounts, redemption of warrants, and related activities. These costs are allowable for plan purposes and have been allocated based on the number of warrants issued for each department (including paychecks, accounts payable, welfare funds, child support payments and tax refunds). Since the count of regular warrants ("A" warrants) is not available by Department, the number of payment voucher document transactions is included in the total count of all warrants.

Advertising costs for the unclaimed property division of the Treasurer's Office, and refunds have been identified separately and disallowed. The other costs of the Treasurer's Office are considered general government and have been allocated to "All Other".

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department TREASURER

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,677,050			3,677,050
BUILDING DEPRECIATION	73,519		73,519	
RETIREMENT/GROUP INSURANCE	1,120,510		1,120,510	
OASDHI	164,991		164,991	
BUILDING RENTAL	191,764		191,764	
INSURANCE	26		26	
BUDGET AND PLANNING	4,771	661	5,432	
ACCOUNTING	320,807	4,997	325,804	
PERSONNEL	3,658	32	3,690	
PURCHASING	409	3	412	
GENERAL SERVICES	893	3	896	
TREASURER		7,235	7,235	
SECRETARY OF STATE		44,098	44,098	
SECURITY		16,015	16,015	
REVENUE		77	77	
Total Allocated Additions:	1,881,348	73,121	1,954,469	1,954,469
Total To Be Allocated:	5,558,398	73,121		5,631,519

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department TREASURER

	Total	General & Admin	DISBURSEMENTS	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	2,262,325	0	127,651	2,134,674
Other Expense & Cost				
Departmental Expenditures	1,433,236	0	80,835	1,352,401
Refunds	47,577,104	0	0	47,577,104
Capital Outlay- Departmental	(19,800)	0	(1,117)	(18,683)
Refunds	(47,575,815)	0	0	(47,575,815)
Departmental Totals				
Total Expenditures	3,677,050	0	207,369	3,469,681
Deductions				
Total Deductions	0	0	0	0
Functional Cost	3,677,050	0	207,369	3,469,681
Allocation Step 1				
Inbound- All Others	1,881,348	0	106,154	1,775,194
1st Allocation	5,558,398	0	313,523	5,244,875
Allocation Step 2				
Inbound- All Others	73,121	0	4,126	68,995
2nd Allocation	73,121	0	4,126	68,995
Total For 24 TREASURER				
Total Allocated	5,631,519	0	317,649	5,313,870

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department TREASURER

Activity - DISBURSEMENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	534	0.0176	55		55		55
INFORMATION TECHNOLOGY	38,477	1.2676	3,974		3,974		3,974
BUDGET AND PLANNING	762	0.0251	79		79		79
ACCOUNTING	2,151	0.0709	222		222		222
FACILITIES MANAG., DESIGN & CONST	35,964	1.1848	3,715		3,715		3,715
PERSONNEL	1,273	0.0419	131		131		131
PURCHASING	986	0.0325	102		102		102
GENERAL SERVICES	41,832	1.3782	4,321		4,321		4,321
TREASURER	70,048	2.3078	7,235		7,235		7,235
SECRETARY OF STATE	9,410	0.3100	972		972	14	986
SECURITY	1,038	0.0342	107		107	2	109
REVENUE	599,341	19.7455	61,907		61,907	870	62,777
LEGISLATURE	24,822	0.8178	2,564		2,564	36	2,600
JUDICIARY	128,660	4.2387	13,289		13,289	187	13,476
GOVERNOR	1,208	0.0398	125		125	2	127
LT. GOVERNOR	1,504	0.0496	155		155	2	157
AUDITOR	3,076	0.1013	318		318	4	322
ATTORNEY GENERAL	13,498	0.4447	1,394		1,394	20	1,414
AGRICULTURE	19,956	0.6575	2,061		2,061	29	2,090
INSURANCE	23,314	0.7681	2,408		2,408	34	2,442
CONSERVATION	68,753	2.2651	7,102		7,102	100	7,202
ECONOMIC DEVELOPMENT	5,668	0.1867	585		585	8	593
EDUCATION	163,728	5.3941	16,912		16,912	238	17,150
HIGHER EDUCATION	14,140	0.4658	1,461		1,461	21	1,482
HEALTH	84,163	2.7728	8,693		8,693	122	8,815
HIGHWAYS	225,439	7.4272	23,286		23,286	327	23,613
LABOR	124,897	4.1148	12,901		12,901	181	13,082
MENTAL HEALTH	215,814	7.1101	22,292		22,292	313	22,605
NATURAL RESOURCES	60,627	1.9974	6,262		6,262	88	6,350
PUBLIC SAFETY	186,786	6.1537	19,293		19,293	271	19,564



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department TREASURER

Activity - DISBURSEMENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOCIAL SERVICES	606,099	19.9678	62,605		62,605	878	63,483
CORRECTIONS	258,567	8.5186	26,708		26,708	375	27,083
ALL OTHER	2,801	0.0923	289		289	4	293
SubTotal	3,035,336	100.0000	313,523		313,523	4,126	317,649
Total	3,035,336	100.0000	313,523		313,523	4,126	317,649

Allocation Basis: Number of PV Documents, Payroll, Revenue and Social Services Warrants
Allocation Source: Microsoft Acces Queries-SAM II HR and Financial, and OA-Accounting

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department TREASURER

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	5,244,875		5,244,875	68,995	5,313,870
SubTotal	100	100.0000	5,244,875		5,244,875	68,995	5,313,870
Total	100	100.0000	5,244,875		5,244,875	68,995	5,313,870

Allocation Basis: Disallowed Portion
Allocation Source: Disallowed Portion

MAXIMUS
Schedule .5 - Allocation Summary
For Department TREASURER

Receiving Department	Total	DISBURSEMENTS	GENERAL GOV'T
COMM. OF ADMIN.	55	55	0
INFORMATION	3,974	3,974	0
BUDGET AND PLANNING	79	79	0
ACCOUNTING	222	222	0
FACILITIES MANAG.,	3,715	3,715	0
PERSONNEL	131	131	0
PURCHASING	102	102	0
GENERAL SERVICES	4,321	4,321	0
TREASURER	7,235	7,235	0
SECRETARY OF STATE	986	986	0
SECURITY	109	109	0
REVENUE	62,777	62,777	0
LEGISLATURE	2,600	2,600	0
JUDICIARY	13,476	13,476	0
GOVERNOR	127	127	0
LT. GOVERNOR	157	157	0
AUDITOR	322	322	0
ATTORNEY GENERAL	1,414	1,414	0
AGRICULTURE	2,090	2,090	0
INSURANCE	2,442	2,442	0
CONSERVATION	7,202	7,202	0
ECONOMIC DEVELOPMENT	593	593	0
EDUCATION	17,150	17,150	0
HIGHER EDUCATION	1,482	1,482	0
HEALTH	8,815	8,815	0
HIGHWAYS	23,613	23,613	0
LABOR	13,082	13,082	0
MENTAL HEALTH	22,605	22,605	0
NATURAL RESOURCES	6,350	6,350	0
PUBLIC SAFETY	19,564	19,564	0
SOCIAL SERVICES	63,483	63,483	0
CORRECTIONS	27,083	27,083	0
ALL OTHER	5,314,163	293	5,313,870



MAXIMUS
Schedule .5 - Allocation Summary
For Department TREASURER

Receiving Department	Total	DISBURSEMENTS	GENERAL GOV'T
Direct Billed	0	0	0
Total	<u>5,631,519</u>	<u>317,649</u>	<u>5,313,870</u>



STATE OF MISSOURI

SECRETARY OF STATE

NATURE AND EXTENT OF SERVICES

The Secretary of State maintains a central records facility which stores inactive records required to be maintained under State or Federal records management policies. The costs of this service are not directly billed to State agencies. Costs are allowable for plan purposes and have been allocated based on the number of cubic feet of records stored. All other costs of the Secretary of State are considered general government and are allocated to "All Other". Costs of the Staff Services function are general and administrative in nature and are distributed to general government and to allowable functions prior to allocation.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department SECRETARY OF STATE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	26,803,916			26,803,916
BUILDING DEPRECIATION	496,894		496,894	
RETIREMENT/GROUP INSURANCE	4,936,134		4,936,134	
OASDHI	667,652		667,652	
BUILDING RENTAL	1,580,466		1,580,466	
UNEMPLOYMENT COMPENSATION	13,188		13,188	
INSURANCE	119		119	
BUDGET AND PLANNING	13,905	1,927	15,832	
ACCOUNTING	23,946	373	24,319	
PERSONNEL	16,991	148	17,139	
PURCHASING	22,059	147	22,206	
GENERAL SERVICES	4,148	14	4,162	
TREASURER	972	14	986	
SECRETARY OF STATE		137,441	137,441	
SECURITY		73,973	73,973	
REVENUE		508	508	
Total Allocated Additions:	7,776,474	214,545	7,991,019	7,991,019
Total To Be Allocated:	34,580,390	214,545		34,794,935

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department SECRETARY OF STATE

	Total	General & Admin	RECORDS MANAGEMENT	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	7,198,608	0	2,155,336	5,043,272
Other Expense & Cost				
Departmental Expenditures	15,651,141	0	546,565	15,104,576
General and Administrative	4,298,521	0	1,287,021	3,011,500
Capital Outlay - Departmental	(52,266)	0	(44,833)	(7,433)
Capital Outlay - G & A	(292,088)	0	(87,454)	(204,634)
Postage	0	0	0	0
Departmental Totals				
Total Expenditures	26,803,916	0	3,856,635	22,947,281
Deductions				
Total Deductions	0	0	0	0
Functional Cost	26,803,916	0	3,856,635	22,947,281
Allocation Step 1				
Inbound- All Others	7,776,474	0	2,328,355	5,448,119
1st Allocation	34,580,390	0	6,184,990	28,395,400
Allocation Step 2				
Inbound- All Others	214,545	0	64,237	150,308
2nd Allocation	214,545	0	64,237	150,308
Total For 25 SECRETARY OF STATE				
Total Allocated	34,794,935	0	6,249,227	28,545,708

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department SECRETARY OF STATE

Activity - RECORDS MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	63	0.0146	906		906		906
ACCOUNTING	1,646	0.3826	23,666		23,666		23,666
FACILITIES MANAG., DESIGN & CONST	2,151	0.5000	30,927		30,927		30,927
PERSONNEL	431	0.1002	6,197		6,197		6,197
TREASURER	3,067	0.7130	44,098		44,098		44,098
SECRETARY OF STATE	9,559	2.2222	137,441		137,441		137,441
SECURITY	69	0.0160	992		992	11	1,003
REVENUE	1,058	0.2460	15,212		15,212	164	15,376
LEGISLATURE	1,093	0.2541	15,715		15,715	170	15,885
JUDICIARY	61,108	14.2057	878,622		878,622	9,499	888,121
GOVERNOR	72	0.0167	1,035		1,035	11	1,046
LT. GOVERNOR	6	0.0014	86		86	1	87
AUDITOR	1,123	0.2611	16,147		16,147	175	16,322
ATTORNEY GENERAL	78,490	18.2465	1,128,543		1,128,543	12,201	1,140,744
AGRICULTURE	823	0.1913	11,833		11,833	128	11,961
INSURANCE	9,517	2.2124	136,837		136,837	1,479	138,316
CONSERVATION	354	0.0823	5,090		5,090	55	5,145
ECONOMIC DEVELOPMENT	3,007	0.6990	43,235		43,235	467	43,702
EDUCATION	4,348	1.0108	62,516		62,516	676	63,192
HIGHER EDUCATION	2,704	0.6286	38,879		38,879	420	39,299
HEALTH	13,930	3.2383	200,288		200,288	2,165	202,453
HIGHWAYS	1,141	0.2652	16,406		16,406	177	16,583
LABOR	16,509	3.8378	237,369		237,369	2,566	239,935
MENTAL HEALTH	21,391	4.9727	307,564		307,564	3,325	310,889
NATURAL RESOURCES	14,165	3.2929	203,667		203,667	2,202	205,869
PUBLIC SAFETY	23,608	5.4881	339,440		339,440	3,670	343,110
SOCIAL SERVICES	60,657	14.1009	872,137		872,137	9,429	881,566
CORRECTIONS	93,216	21.6700	1,340,278		1,340,278	14,491	1,354,769
ALL OTHER	4,859	1.1296	69,864		69,864	755	70,619
SubTotal	430,165	100.0000	6,184,990		6,184,990	64,237	6,249,227

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department SECRETARY OF STATE

Activity - RECORDS MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	430,165	100.0000	6,184,990		6,184,990	64,237	6,249,227

Allocation Basis: Cubic Feet of Storage
Allocation Source: Secretary of State's Records

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department SECRETARY OF STATE

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	28,395,400		28,395,400	150,308	28,545,708
SubTotal	100	100.0000	28,395,400		28,395,400	150,308	28,545,708
Total	100	100.0000	28,395,400		28,395,400	150,308	28,545,708

Allocation Basis: Disallowed Portion
Allocation Source: Disallowed Portion

MAXIMUS
Schedule .5 - Allocation Summary
For Department SECRETARY OF STATE

Receiving Department	Total	RECORDS	GENERAL GOV'T
COMM. OF ADMIN.	906	906	0
ACCOUNTING	23,666	23,666	0
FACILTIES MANAG.,	30,927	30,927	0
PERSONNEL	6,197	6,197	0
TREASURER	44,098	44,098	0
SECRETARY OF STATE	137,441	137,441	0
SECURITY	1,003	1,003	0
REVENUE	15,376	15,376	0
LEGISLATURE	15,885	15,885	0
JUDICIARY	888,121	888,121	0
GOVERNOR	1,046	1,046	0
LT. GOVERNOR	87	87	0
AUDITOR	16,322	16,322	0
ATTORNEY GENERAL	1,140,744	1,140,744	0
AGRICULTURE	11,961	11,961	0
INSURANCE	138,316	138,316	0
CONSERVATION	5,145	5,145	0
ECONOMIC DEVELOPMENT	43,702	43,702	0
EDUCATION	63,192	63,192	0
HIGHER EDUCATION	39,299	39,299	0
HEALTH	202,453	202,453	0
HIGHWAYS	16,583	16,583	0
LABOR	239,935	239,935	0
MENTAL HEALTH	310,889	310,889	0
NATURAL RESOURCES	205,869	205,869	0
PUBLIC SAFETY	343,110	343,110	0
SOCIAL SERVICES	881,566	881,566	0
CORRECTIONS	1,354,769	1,354,769	0
ALL OTHER	28,616,327	70,619	28,545,708
Direct Billed	0	0	0
Total	34,794,935	6,249,227	28,545,708

STATE OF MISSOURI

SECURITY

NATURE AND EXTENT OF SERVICES

Security services are provided to the buildings in the Jefferson City area. This cost is allowable for plan purposes and has been allocated based on the number of people in each department occupying the buildings served.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department SECURITY

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,330,880			1,330,880
BUILDING DEPRECIATION	4,308		4,308	
RETIREMENT/GROUP INSURANCE	698,991		698,991	
OASDHI	101,173		101,173	
INSURANCE	23		23	
BUDGET AND PLANNING	3,226	447	3,673	
ACCOUNTING	1,788	28	1,816	
PERSONNEL	3,252	28	3,280	
PURCHASING	456	3	459	
GENERAL SERVICES	794	3	797	
TREASURER	107	2	109	
SECRETARY OF STATE	992	11	1,003	
SECURITY		12,964	12,964	
Total Allocated Additions:	815,110	13,486	828,596	828,596
Total To Be Allocated:	2,145,990	13,486		2,159,476

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department SECURITY

	Total	General & Admin	SECURITY
Wages & Benefits			
Salaries & Wages	1,453,762	0	1,453,762
Other Expense & Cost			
Departmental Expenditures	171,447	0	171,447
General and Administrative	21,520	0	21,520
Capital Outlay - Departmental	(41,900)	0	(41,900)
Capital Outlay - G/A	(152)	0	(152)
Unallowable Security	(273,797)	0	(273,797)
Departmental Totals			
Total Expenditures	1,330,880	0	1,330,880
Deductions			
Total Deductions	0	0	0
Functional Cost	1,330,880	0	1,330,880
Allocation Step 1			
Inbound- All Others	815,110	0	815,110
1st Allocation	2,145,990	0	2,145,990
Allocation Step 2			
Inbound- All Others	13,486	0	13,486
2nd Allocation	13,486	0	13,486
Total For 26 SECURITY			
Total Allocated	2,159,476	0	2,159,476

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department SECURITY

Activity - SECURITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	11	0.1955	4,194		4,194		4,194
INFORMATION TECHNOLOGY	619	10.9986	236,028		236,028		236,028
BUDGET AND PLANNING	23	0.4087	8,770		8,770		8,770
ACCOUNTING	65	1.1549	24,785		24,785		24,785
FACILITIES MANAG., DESIGN & CONST	160	2.8429	61,009		61,009		61,009
PERSONNEL	48	0.8529	18,303		18,303		18,303
PURCHASING	39	0.6930	14,871		14,871		14,871
GENERAL SERVICES	28	0.4975	10,677		10,677		10,677
TREASURER	42	0.7463	16,015		16,015		16,015
SECRETARY OF STATE	194	3.4471	73,973		73,973		73,973
SECURITY	34	0.6041	12,964		12,964		12,964
REVENUE	861	15.2984	328,305		328,305	2,660	330,965
LEGISLATURE	429	7.6226	163,580		163,580	1,325	164,905
JUDICIARY	68	1.2082	25,929		25,929	210	26,139
GOVERNOR	26	0.4620	9,914		9,914	80	9,994
LT. GOVERNOR	7	0.1244	2,669		2,669	22	2,691
AUDITOR	75	1.3326	28,598		28,598	232	28,830
ATTORNEY GENERAL	200	3.5537	76,261		76,261	618	76,879
AGRICULTURE	3	0.0533	1,144		1,144	9	1,153
INSURANCE	390	6.9296	148,709		148,709	1,205	149,914
ECONOMIC DEVELOPMENT	103	1.8301	39,275		39,275	318	39,593
EDUCATION	302	5.3660	115,154		115,154	933	116,087
HIGHER EDUCATION	151	2.6830	57,577		57,577	467	58,044
HEALTH	106	1.8834	40,418		40,418	327	40,745
HIGHWAYS	458	8.1379	174,638		174,638	1,415	176,053
LABOR	313	5.5615	119,349		119,349	967	120,316
MENTAL HEALTH	1	0.0178	381		381	3	384
NATURAL RESOURCES	330	5.8635	125,831		125,831	1,020	126,851
PUBLIC SAFETY	162	2.8785	61,772		61,772	501	62,273
SOCIAL SERVICES	358	6.3611	136,508		136,508	1,106	137,614

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department SECURITY

Activity - SECURITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	22	0.3909	8,389		8,389	68	8,457
SubTotal	5,628	100.0000	2,145,990		2,145,990	13,486	2,159,476
Total	5,628	100.0000	2,145,990		2,145,990	13,486	2,159,476

Allocation Basis: Head Count of Buildings Served
Allocation Source: Facilities Management Records

MAXIMUS
Schedule .5 - Allocation Summary
For Department SECURITY

Receiving Department	Total	SECURITY
COMM. OF ADMIN.	4,194	4,194
INFORMATION	236,028	236,028
BUDGET AND PLANNING	8,770	8,770
ACCOUNTING	24,785	24,785
FACILITIES MANAG.,	61,009	61,009
PERSONNEL	18,303	18,303
PURCHASING	14,871	14,871
GENERAL SERVICES	10,677	10,677
TREASURER	16,015	16,015
SECRETARY OF STATE	73,973	73,973
SECURITY	12,964	12,964
REVENUE	330,965	330,965
LEGISLATURE	164,905	164,905
JUDICIARY	26,139	26,139
GOVERNOR	9,994	9,994
LT. GOVERNOR	2,691	2,691
AUDITOR	28,830	28,830
ATTORNEY GENERAL	76,879	76,879
AGRICULTURE	1,153	1,153
INSURANCE	149,914	149,914
ECONOMIC DEVELOPMENT	39,593	39,593
EDUCATION	116,087	116,087
HIGHER EDUCATION	58,044	58,044
HEALTH	40,745	40,745
HIGHWAYS	176,053	176,053
LABOR	120,316	120,316
MENTAL HEALTH	384	384
NATURAL RESOURCES	126,851	126,851
PUBLIC SAFETY	62,273	62,273
SOCIAL SERVICES	137,614	137,614
ALL OTHER	8,457	8,457
Direct Billed	0	0



MAXIMUS
Schedule .5 - Allocation Summary
For Department SECURITY

Receiving Department	Total	SECURITY
Total	2,159,476	2,159,476



SCHEDULE 20
CF 2021

STATE OF MISSOURI

REVENUE

NATURE AND EXTENT OF SERVICES

The cashier's office in the Department of Revenue receives funds payable to the State and deposits them with the State Treasurer. This cost is allowable for plan purposes and has been allocated based on actual revenues received.

Other costs are considered general government and have been allocated to "All Other".

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department REVENUE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	497,547,271			497,547,271
BUILDING DEPRECIATION	699,260		699,260	
RETIREMENT/GROUP INSURANCE	26,130,798		26,130,798	
OASDHI	3,464,089		3,464,089	
BUILDING RENTAL	2,785,652		2,785,652	
WORKER'S COMPENSATION	127,836		127,836	
UNEMPLOYMENT COMPENSATION	53,932		53,932	
INSURANCE	734		734	
BUDGET AND PLANNING	44,488	6,165	50,653	
ACCOUNTING	170,600	2,658	173,258	
PERSONNEL	105,036	916	105,952	
PURCHASING	52,345	349	52,694	
GENERAL SERVICES	25,640	89	25,729	
TREASURER	61,907	870	62,777	
SECRETARY OF STATE	15,212	164	15,376	
SECURITY	328,305	2,660	330,965	
REVENUE		74,981	74,981	
Total Allocated Additions:	34,065,834	88,852	34,154,686	34,154,686
Total To Be Allocated:	531,613,105	88,852		531,701,957

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department REVENUE

	Total	General & Admin	CASHIER	GENERAL GOV'T
Wages & Benefits				
Salaries & Wages	38,615,395	0	128,892	38,486,503
Other Expense & Cost				
Departmental Expenditures	433,206,005	0	5,063	433,200,942
General and Administrative	26,476,952	0	88,376	26,388,576
Refunds	1,487,288,177	0	0	1,487,288,177
Capital Outlay - Departmental	(681,475)	0	0	(681,475)
Capital Outlay - G & A	(69,606)	0	(232)	(69,374)
Refunds	(1,487,288,177)	0	0	(1,487,288,177)
Departmental Totals				
Total Expenditures	497,547,271	0	222,099	497,325,172
Deductions				
Total Deductions	0	0	0	0
Functional Cost	497,547,271	0	222,099	497,325,172
Allocation Step 1				
Inbound- All Others	34,065,834	0	113,706	33,952,128
1st Allocation	531,613,105	0	335,805	531,277,300
Allocation Step 2				
Inbound- All Others	88,852	0	297	88,555
2nd Allocation	88,852	0	297	88,555
Total For 27 REVENUE				
Total Allocated	531,701,957	0	336,102	531,365,855

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department REVENUE

Activity - CASHIER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. OF ADMIN.	5,232	0.0318	107		107		107
INFORMATION TECHNOLOGY	111,910	0.6807	2,286		2,286		2,286
BUDGET AND PLANNING	2,884	0.0175	59		59		59
ACCOUNTING	113,784	0.6921	2,324		2,324		2,324
FACILITIES MANAG., DESIGN & CONST	5,252	0.0319	107		107		107
PERSONNEL	3,853	0.0234	79		79		79
PURCHASING	2,661	0.0162	54		54		54
GENERAL SERVICES	53,707	0.3267	1,097		1,097		1,097
TREASURER	3,779	0.0230	77		77		77
SECRETARY OF STATE	24,881	0.1513	508		508		508
REVENUE	3,671,074	22.3289	74,981		74,981		74,981
LEGISLATURE	51,273	0.3119	1,047		1,047	1	1,048
JUDICIARY	306,508	1.8643	6,260		6,260	7	6,267
GOVERNOR	9,186	0.0559	188		188		188
LT. GOVERNOR	897	0.0055	18		18		18
AUDITOR	8,823	0.0537	180		180		180
ATTORNEY GENERAL	22,312	0.1357	456		456	1	457
AGRICULTURE	12,998	0.0791	265		265		265
INSURANCE	1,569	0.0095	32		32		32
CONSERVATION	132,682	0.8070	2,710		2,710	3	2,713
ECONOMIC DEVELOPMENT	24,379	0.1483	498		498	1	499
EDUCATION	4,275,417	26.0047	87,326		87,326	103	87,429
HIGHER EDUCATION	962,439	5.8539	19,658		19,658	23	19,681
HEALTH	520,073	3.1633	10,622		10,622	12	10,634
HIGHWAYS	589,261	3.5841	12,036		12,036	14	12,050
LABOR	6,426	0.0391	131		131		131
MENTAL HEALTH	1,227,327	7.4651	25,068		25,068	29	25,097
NATURAL RESOURCES	138,056	0.8397	2,820		2,820	3	2,823
PUBLIC SAFETY	536,140	3.2610	10,951		10,951	13	10,964
SOCIAL SERVICES	2,705,014	16.4529	55,250		55,250	65	55,315

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department REVENUE

Activity - CASHIER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CORRECTIONS	903,914	5.4979	18,462		18,462	22	18,484
ALL OTHER	7,225	0.0439	148		148		148
SubTotal	16,440,936	100.0000	335,805		335,805	297	336,102
Total	16,440,936	100.0000	335,805		335,805	297	336,102

Allocation Basis: Total Revenues (in thousands of dollars)
Allocation Source: Microsoft Access Query From SAM II Data Warehouse

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department REVENUE

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100	100.0000	531,277,300		531,277,300	88,555	531,365,855
SubTotal	100	100.0000	531,277,300		531,277,300	88,555	531,365,855
Total	100	100.0000	531,277,300		531,277,300	88,555	531,365,855

Allocation Basis: Disallowed Portion
Allocation Source: Disallowed Portion

MAXIMUS
Schedule .5 - Allocation Summary
For Department REVENUE

Receiving Department	Total	CASHIER	GENERAL GOV'T
COMM. OF ADMIN.	107	107	0
INFORMATION	2,286	2,286	0
BUDGET AND PLANNING	59	59	0
ACCOUNTING	2,324	2,324	0
FACILTIES MANAG.,	107	107	0
PERSONNEL	79	79	0
PURCHASING	54	54	0
GENERAL SERVICES	1,097	1,097	0
TREASURER	77	77	0
SECRETARY OF STATE	508	508	0
REVENUE	74,981	74,981	0
LEGISLATURE	1,048	1,048	0
JUDICIARY	6,267	6,267	0
GOVERNOR	188	188	0
LT. GOVERNOR	18	18	0
AUDITOR	180	180	0
ATTORNEY GENERAL	457	457	0
AGRICULTURE	265	265	0
INSURANCE	32	32	0
CONSERVATION	2,713	2,713	0
ECONOMIC DEVELOPMENT	499	499	0
EDUCATION	87,429	87,429	0
HIGHER EDUCATION	19,681	19,681	0
HEALTH	10,634	10,634	0
HIGHWAYS	12,050	12,050	0
LABOR	131	131	0
MENTAL HEALTH	25,097	25,097	0
NATURAL RESOURCES	2,823	2,823	0
PUBLIC SAFETY	10,964	10,964	0
SOCIAL SERVICES	55,315	55,315	0
CORRECTIONS	18,484	18,484	0
ALL OTHER	531,366,003	148	531,365,855
Direct Billed	0	0	0



MAXIMUS
Schedule .5 - Allocation Summary
For Department REVENUE

Receiving Department	Total	CASHIER	GENERAL GOV'T
Total	531,701,957	336,102	531,365,855

